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LAWS OF NOVA SCOTIA
RELATING TO
CUSTOMS AND EXCISE DUTIES,
AND FOR
THE PREVENTION OF SMUGGLING,
AS AMENDED.

RATES OF DUTIES

Payable on Goods, Wares, and Merchandise Imported
into the Province.

With Forms used for Entering, Warehousing, or Exporting,
as sanctioned by the Board of Revenue.

ARRANGED BY
THOMAS R. DEWOLF,

Clerk in the Financial Secretary's Office.

CAN. NS.

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Received FEB 6 1930

*Nova Scotia. Laws, statutes, etc. Customs
law*

LAWS OF NOVA SCOTIA *C 7*

RELATING TO

Customs and Excise Duties

AND FOR

THE PREVENTION OF SMUGGLING.

AS AMENDED.

RATES OF DUTIES

Payable on Goods, Wares, and Merchandise,

IMPORTED INTO THE PROVINCE;

3351

WITH

Forms used for Entering, Warehousing, or Exporting,

AS SANCTIONED BY

THE BOARD OF REVENUE.

ARRANGED BY

THOMAS R. DEWOLF,

CLERK IN THE FINANCIAL SECRETARY'S OFFICE.



HALIFAX, N. S.

PRINTED BY A. GRANT,

PRINTER TO THE QUEEN'S MOST EXCELLENT MAJESTY.

1864.

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ERRATA.

The reader will please make the following corrections in the Table of Duties, viz. :

Page 142, line 41—	Apples from U. S. and B. N. A. Colonies.....	Free.
“ 143, “ 6—	Arrack, instead of 10 per cent., read....	50 cts. per gln.
“ 145, “ 27—	Beef, fresh or salted, from U. S. and B. N. A. Col..	Free.
“ 147, “ 22—	Books from U. S. on which Copyright is secured in England pay.....	20 per cent.
“ 147, “ 32—	Botany, instead of 10 per cent. read.....	Free.
“ 150, “ 34—	Canvas, old, add “fit only to be remanufactured.”	
“ 151, “ 39—	Castings for Mills, &c., instead of free read.	.5 per cent.
“ 152, “ 35—	Chain Cables, add “for ships.”	
“ 155, “ 10—	Coin, instead of all read Gold, Silver, & British Copper.	
“ 155, “ 28—	Copper, add for “ship’s sheathing,” 48 in. by 14 in., &c.	
“ 156, “ 4—	Copper, add “in sheets.”	
“ 165, “ 27—	Hams, for 1 cent. per lb. read.....	$\frac{1}{2}$ cent. per lb.
“ 168, “ 29—	Iron Nail Plates, for 10 per cent. read....	.5 per cent.
“ 173, “ 9—	Lithographs, for 10 per cent. read.....	Free.
“ 174, “ 3—	Mahogany unmanufactured, for 10 per cent. read	Free.
“ 174, “ 12—	Manilla hemp, for 5 per cent. read....	Free.
“ 174, “ 19—	Manufactures, all, add “not otherwise mentioned.”	
“ 176, “ 31—	Sheathing Nails, add “for ships.”	
“ 176, “ 21—	Music, for 10 per cent. read.....	Free.
“ 178, “ 13—	Ores, for 10 per cent. read.....	Free.
“ 178, “ 8—	Onions, from U. S. and B. N. A. Colonies.....	Free.
“ 179, “ 29—	Pepper, Cayenne, add “unground.”	
“ 180, “ 17—	Pictures, for 10 per cent. read.....	Free.
“ 180, “ 31—	Pitch, all, (not from the U. S.).....	.5 per cent.
“ 182, “ 29—	Prints or Pictures, for 10 per cent. read.....	Free.
“ 184, “ 34—	Rings, all, insert “except Clench rings.”	
“ 185, “ 9—	Rosewood, unmanufactured, for 10 per cent. read	Free.
“ 186, “ 26—	Sandal wood, for 10 per cent. read.....	Free.
“ 188, “ 39—	Snuff, instead of 10 per cent. read.....	20 per cent.
“ 189, “ 25—	Spike Rods, for 10 per cent. read.....	<i>5 per cent.</i>

The Table of Duties must be taken only as a guide; and for doubtful articles reference should be made to the Tariff.

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COLONIAL REVENUE.

LAWS OF NOVA SCOTIA

RELATING TO THE REVENUE, AND FOR THE PREVENTION OF SMUGGLING.

CHAPTER 1.

An Act to Regulate Customs Duties.

(Passed the 10th day of May, A. D., 1864.)

SECTION.

1. Duration of Act.
2. Duties.
3. Exemptions.
4. Duties—how collected and applied, &c.
5. How duties to be paid, &c.
6. In what currency.
7. To become part of the public funds.

SECTION.

8. Governor may declare articles, the produce of British North American Colonies, free.
9. Articles exempted under treaty with U. S. not affected.
10. Books, &c., of an immoral character prohibited. Penalty.

Be it enacted by the Governor, Council, and Assembly, as follows:

Duration of Act.

1. This Act shall come into operation on the 1st day of April in the year one thousand eight hundred and sixty-four, and shall continue in force until the 1st day of April next thereafter.

Duties.

2. There shall be collected and paid to Her Majesty for the use of the Province, upon all goods brought into this Province, by sea or land carriage, the several duties in currency set forth in figures on the table hereinafter contained, denominated "Table of Duties," opposite the respective articles in such table mentioned, according to the value, number, or quantity of every such article.

Exemptions.

3. The Goods mentioned in the table hereinafter contained, denominated "Table of Exemptions," shall be free of duty.

Duties—how collected and applied, &c.

4. The duties shall be collected, paid, and received, and the proceeds thereof applied, under the provisions of the Provincial Statutes from time to time in force concerning the same.

How duties to be paid, &c.

5. The duties shall be collected, paid, and received, according to the weights and measures in use in this Province; and where, in the table of duties, such duties are imposed according to any specific value, quantity or number, the same shall apply in the like proportion to any greater or less value, quantity or number.

In what currency.

6. The duties shall be paid to the Collectors of the Colonial Revenue, and received at the office of the Receiver General, either in treasury notes, or in current coin at the legal rate of tender.

To become part of the public funds.

7. Duties paid into the Receiver General's office shall be carried to account of the Provincial Revenue, and become part of the public funds, and shall be paid and applied only to such purposes as may be expressed from time to time in the Provincial Statutes concerning the same, and shall in all cases be drawn only by warrant under the hand and seal of the Governor.

Governor may declare articles the produce of British North American Colonies, free.

8. The Governor in Council may, whenever it shall be advisable so to do, declare by proclamation, what articles, the growth and production of the British North

American Provinces of Canada, New Brunswick, Prince Edward Island, and Newfoundland, or any of them, may be imported into the Province free of duty, and may declare in what manner and under what restrictions the same may be imported.

Articles exempted under treaty with U. S. not affected.

9. Nothing herein contained shall operate to impose duties on articles exempted from duty under the act for giving effect, on the part of the Province of Nova Scotia, to a certain treaty between Her Majesty and the United States of America, passed in the year 1854.

Books, &c. of an immoral character prohibited. Penalty.

10. Books, drawings, paintings or prints of an immoral or indecent character are prohibited to be imported into this Province, under a penalty of fifty dollars for each offence, and the forfeiture of the parcel or package of goods in which such prohibited articles may be found.

TABLE OF DUTIES.

Apples, fresh or dried, per barrel.....	\$1 00
Ale, Beer, or Porter, in wood or bottles, per gallon	6
Bacon, per cental, or 100 lbs.....	2 00
Beef, salted, per barrel.....	1 00
" fresh, per 100 lbs.....	1 00
Biscuit, fine, and bread, including crackers or cakes, per 100 lbs.....	1 00
Butter per 100 lbs.....	1 75
Burning Fluid per gallon.....	10
Candles, tallow, per lb	3
All other Candles, per lb.....	8
Cassia and Cinnamon, ground, per lb.....	5
Cattle, viz., horses, mares, or geldings, each.....	10 00
Neat cattle, viz., oxen or other neat cattle 3 years old or upwards, each.....	7 50
Cows and cattle under 3 years old each.....	2 50
Sheep, each	75
Hogs, alive, over 100 lbs. weight, each.....	5 00
of 100 lbs. weight, and under, each.....	50

Cheese, per 100 lbs	1 00
Chocolate or cocoa paste per lb	3
Coffee, green, per lb	4
roasted, burned , or ground, per lb	5
Flour, wheat, per barrel	25
Ginger, ground, per lb	4
Geneva and whiskey not exceeding the strength of proof by Syke's hydrometer, and so in propor- tion for any greater strength than the strength of proof, per gallon	70
Hams, smoked or dried, per 100 lbs	2 00
Lard, per 100 lbs	1 75
Leather, viz., sole leather, including hides and skins partially dressed, therefor, per lb	4
Molasses, per gallon	5
Onions, per 100 lbs	50
Oil, viz., rock or coal oil and benzole, per gallon...	7
Paraffine, per gallon	7
Pears, fresh or dried, per barrel	1 00
Pork, salted, per barrel	1 00
fresh, per 100 lbs	1 00
Pepper and Pimento, ground per lb	4
Raisins, per lb	2
Rum, not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength of proof per gallon	40
Spirits, viz., brandy, cordials, and other spirits, except rum, geneva and whiskey, not exceed- ing the strength of proof by Sykes' hydro- meter, and so in proportion for any greater strength of proof per gallon	90
Spirits or strong waters, not otherwise enumerated, not being pure alcohol, mixed with any in- gredients, and although thereby coming under the head of some other denomination, with the exception of varnish, (in any pack- age), shall be deemed spirits or strong waters, and shall pay a duty per gallon, of	50
Sugar, brown or muscovado, not refined, per 100 lbs	1 50
Candied, brown, crushed and bastard facings, refined, per 100 lbs	2 00

Teas: souchong, congou, pekhoë, bohea, pouchong, and all other black teas, per lb.....	6
Gunpowder, hyson, young hyson, twankay, and other green teas, per lb.....	11
Tobacco, manufactured, except snuff and cigars, per lb	5
Tongues of cattle, dried or pickled, per 100 lbs.....	2 00
Wines, viz., hock, constantia, malmsey, catawba, burgundy, hermitage, moselle, and cham- pagne per dozen of five bottles to the gallon	2 50
On all other wine in bottles, per dozen of five bottles to the gallon	1 50
Port, sherry, and maderia in wood, per gallon	60
On other wines in wood costing £24 sterling and upwards per pipe, at the port from whence last imported, per gallon	60
Other wines in wood costing less than £24 ster- ling per pipe, at the port from whence last imported, per gallon	25
Clocks, and all wheels, machinery, and materials used in their manufacture.....	} 20 00
Confectionary, syrups, and articles manufactured from sugar	
Cigars and snuff.....	
Patent Medicines.....	
For every \$100 of the value	} 10 00
Currants and figs.....	
Leather, viz., boots, shoes, and leather manufac- tures of all kinds.....	
Upper leather of all sorts, including hides and skins partially dressed therefor.....	
Meat, fresh, except beef or pork.....	} 5 00
Poultry of all sorts, dead.....	
For every \$100 of the value	
Anchors, grapnels, and anchor palms.....	
Cables of hemp or other vegetable substance, or of iron or iron wire.....	} 5 00
Cotton yarn.....	
Cordage, tarred or untarred, whether fitted for rigging, or otherwise.....	
For every \$100 of the value.....	

Iron, viz., in bars or bolts, pipes or tubes, sheet iron, iron spikes, clinch rings, boiler plates, hoop iron, iron rigging, iron chains, and iron knees for ships.....	}	5 00
Machinery of all kinds, for mills, steamboats and manufactories		
Oakum	}	5 00
Pitch.....		
Sail cloth of all kinds, canvas, sail twine, ready made sails and grummetts.....	}	10 00
Tar.....		
For every \$100 of the value.....	}	10 00
All other goods, wares and merchandize, not otherwise charged with duty, and not enumerated in the table of exemptions...		
For every \$100 of the value.....	}	10 00

TABLE OF EXEMPTIONS.

Ashes, viz., pot ashes and pearl ashes.

Asses and mules.

Baggage and apparel of passengers in use and not intended for sale.

Barilla and soda ash.

Beans.

Bells, organs, and musical instruments for churches.

Biscuit or bread, viz., ship or navy.

Books or pamphlets not prohibited to be imported into the United Kingdom.

Bristles and hairs to be used in the manufacture of brushes.

Bullion, gold or silver.

Burr stones.

Coal.

Cocoa.

Coin: Gold and silver coins, and British copper coins.

Copper: Yellow metal, composition and zinc for ship sheathing, of a size forty-eight inches long by fourteen inches wide, and sheathing felt; copper, composition, and zinc bars or bolts, nails, spikes and clinch rings for ship building.

Copper, viz., in pigs or bricks, old or worn, or fit only to be remanufactured.

Corkwood.

Corn, viz., wheat, rye, indian corn, barley, oats, rice and buckwheat, unground; rice meal, barley meal, rye meal, indian meal, oat meal, buckwheat meal, peas and beans.

Crude saltpetre, for manufacturing purposes.

Cutch.

Engravings and photographs.

Fish, viz., fresh, dried, salted or pickled.

Fish hooks.

Fish oil, viz., train oil, spermaceti oil, head matter and blubber, fins or skins the produce of fish, or creatures living in the sea.

Flax.

Furniture that has been in actual use, working tools and implements—the property of immigrants, or persons coming to reside in the Province, and not intended for sale, not to include machinery, musical instruments, and plate.

Hay.

Hemp.

Hides, or pieces of hides, raw, not tanned, curried, or dressed.

Horns.

Hops.

Horses and carriages of travellers, and horses, cattle, carriages and other vehicles, when employed in carrying merchandize, together with the necessary harness and tackle, so long as the same are actually in use for that purpose.

Iron, viz., unwrought or pig iron, scrap iron, iron rails for railroads, and old iron fit only to be remanufactured.

Lime and limestone.

Lines for the fisheries of all kinds.

Malt.

Manures of all kinds.

Maps and charts.

Nets, fishing nets and seines of all kinds.

Ores of all kinds.

Paintings.

- Palm oil.
- Pig lead, and old lead fit only to be remanufactured.
- Plants, shrubs and trees.
- Plate, of gold and silver, old, and fit only to be remanufactured.
- Potatoes.
- Printing paper, not less than demy size.
- Printing presses and types, and printer's ink.
- Rags, viz., old rags, old rope, junk, old fishing nets and old canvas.
- Rosin.
- Sails, rigging, and ship materials saved from vessels wrecked on the coast of this Province, and saved from vessels owned and registered in the Province, if wrecked on the coast of this Province or elsewhere.
- Salt.
- Sands of all kinds.
- Seeds of all kinds, for agricultural purposes.
- Skins, furs, pelts, or tails undressed.
- Stones unmanufactured, including slate.
- Sheating paper for ships.
- Straw.
- Statuary.
- Sugar of the maple.
- Tallow.
- Twines used in the fisheries.
- Tobacco, unmanufactured.
- Tow.
- Turpentine, raw.
- Whale fin or bone.
- Wood, viz., boards, planks, staves, square timber, shingles and firewood, but not to include woods used for dyeing.
- Zinc, viz., zinc sheating of a size forty-eight inches long by fourteen inches wide, intended for and to be used as sheating for vessels, and zinc sheating nails.

**EXEMPTIONS FROM THE UNITED STATES OF AMERICA
UNDER THE RECIPROCITY TREATY.**

- Grain, flour, and bread stuffs of all kinds.
- Animals of all kinds.
- Fresh, smoked, and salted meats.

Cotton wool, seeds and vegetables.
 Undried fruits, dried fruits.
 Fish of all kinds.
 Products of Fish, and all other creatures living in the
 water.
 Poultry, eggs.
 Hides, furs, skins, or tails, undressed.
 Stone or marble, in its crude or unwrought state.
 Slate.
 Butter, cheese, tallow.
 Lard, horns, manures.
 Ores of metals of all kinds.
 Coal.
 Pitch, tar, turpentine, ashes.
 Timber and lumber of all kinds, round, hewed, and
 sawed, unmanufactured in whole or in part.
 Firewood, plants, shrubs and trees.
 Pelts, wool.
 Fish oil.
 Rice, broom corn, and bark.
 Gypsum, ground or unground.
 Hewn, wrought, or unwrought burr or grindstones.
 Dye stuffs.
 Flax, hemp, and tow, unmanufactured.
 Unmanufactured tobacco.
 Rags.

EXEMPTIONS FROM CANADA, NEW BRUNSWICK, PRINCE
 EDWARD ISLAND AND NEWFOUNDLAND BY PROCLA-
 MATION, UNDER SECTION 8.

Animals.
 Ashes.
 Bark.
 Butter,
 Cheese.
 Chocolate, and other preparations of cocoa.
 Coal.
 Copper.
 Earth.
 Flour (Wheat).
 Firewood.

Fish.

Fish oil, viz., train oil, spermaceti oil, head matter and blubber, fins, and skins, the produce of fish and creatures living in the sea.

Fruits.

Furs of all kinds, undressed.

Grains and breadstuffs of all kinds.

Grindstones.

Gypsum, ground or unground.

Hay and Straw.

Hides.

Hops.

Horns.

Iron in pigs and blooms.

Lard.

Lead in pigs.

Lime.

Lumber of all kinds.

Ochres.

Ores of all kinds.

Rock salt.

Salted and fresh meats.

Seeds.

Skins undressed.

Stones of all kinds.

Tallow.

Timber of all kinds.

Vegetables.

Wood.

Wool.

PROHIBITIONS, 16 AND 17 VICTORIA, CAP. 107.

CLIX. Gunpowder, ammunition, arms, or utensils of war, except from the United Kingdom, or any British Possession, and base and counterfeit coin, are hereby absolutely prohibited to be imported or brought, either by sea or inland carriage or navigation, into the *British* possessions in *America*.

RECIPROCITY TREATY

BETWEEN THE UNITED STATES AND GREAT BRITAIN.

Her Majesty, the Queen of Great Britain, being equally desirous with the Government of the United States to avoid further misunderstanding between their respective subjects and citizens, in regard to the extent of the right of fishing on the coasts of British North America, secured to each by Article I. of a Convention between the United States and Great Britain, signed at London on the 20th day of October, 1818, and being also desirous to regulate the commerce and navigation between their respective territories and people, and more especially between Her Majesty's possessions in North America and the United States, in such manner as to render the same reciprocally beneficial and satisfactory, have respectively named plenipotentiaries to confer and agree thereupon, that is to say: Her Majesty, the Queen of the United Kingdom of Great Britain and Ireland, James, Earl of Elgin and Kincardine, Lord Bruce, and Elgin, a Peer of the United Kingdom, Knight of the Most Ancient and Most Noble Order of the Thistle, and Governor General in and over all Her Britannic Majesty's Provinces on the continent of North America, and in and over the Island of Prince Edward; and the President of the United States of America, William L. Marcy, Secretary of State of the United States, who, after having communicated to each other their respective full powers, found in good and due form, have agreed upon the following articles:

ARTICLE I.

It is agreed by the High Contracting Parties, that in addition to the liberty secured to the United States fishermen by the above mentioned Convention of October 20, 1818, of taking, curing, and drying fish on certain coasts

of the British North American Colonies therein defined, the inhabitants of the United States shall have in common with the subjects of Her Britannic Majesty, the liberty to take fish of every kind, except shell-fish on the sea-coasts and shores, and in the bays, harbors, and creeks of Canada, New Brunswick, Nova Scotia, Prince Edward's Island, and of the several islands thereunto adjacent, without being restricted to any distance from the shore; with permission to land upon the coasts and shores of those Colonies and the islands thereof, and also upon the Magdalen Islands, for the purpose of drying their nets and curing their fish: provided that in so doing they do not interfere with the rights of private property or British fishermen in the peaceable use of any part of the said coast in their occupancy for the same purpose.

It is understood that the above mentioned liberty applies solely to the sea fishery, and that the salmon and shad fisheries, and all fisheries in rivers, and the mouths of rivers, are hereby reserved exclusively for British fishermen.

And it is further agreed, that in order to prevent or settle any disputes as to the places to which the reservation of exclusive right to British fishermen contained in this article, and that of the fishermen of the United States contained in the next succeeding article, apply, each of the high contracting parties, on the application of either to the other, shall, within six months thereafter, appoint a commissioner. The said commissioners before proceeding to any business, shall make and subscribe a solemn declaration that they will impartially and carefully examine and decide to the best of their judgment, and according to justice and equity, without fear, favor or affection to their own country, upon all such places as are intended to be reserved and excluded from the common liberty of fishing under this and the next succeeding article; and such declaration shall be entered on the record of their proceedings. The commissioners shall name some third person to act as an arbitrator or umpire in any case or cases on which they may themselves differ in opinion. If they should not be able to agree upon the

name of such third person, they shall each name a person, and it shall be determined by lot which of the two persons so named shall be the arbitrator or umpire in cases of difference or disagreement between the commissioners. The person so to be chosen to be arbitrator or umpire shall, before proceeding to act as such in any case, make and subscribe a solemn declaration in a form similar to that which shall already have been made and subscribed by the commissioners, which shall be entered on the record of their proceedings. In the event of the death, absence, or incapacity of either of the commissioners or of the arbitrator or umpire, or of their or his omitting, declining or ceasing to act as such commissioner, arbitrator, or umpire, another and different person shall be appointed or named as aforesaid to act as such commissioner, arbitrator, or umpire, in the place and stead the person so originally appointed or named as aforesaid, and shall make and subscribe such declaration as aforesaid.

Such commissioners shall proceed to examine the coasts of the North American Provinces and of the United States embraced within the provisions of the first and second Articles of this treaty, and shall designate the places reserved by the said Articles from the common right of fishing therein.

The decision of the commissioners and of the arbitrator or umpire shall be given in writing in each case, and shall be signed by them respectively.

The high contracting parties hereby solemnly engage to consider the decision of the commissioners conjointly, or of the arbitrator or umpire, as the case may be, as absolutely final and conclusive in each case decided upon by them or him, respectively.

ARTICLE II.

It is agreed by the high contracting parties that British subjects shall have, in common with citizens of the United States, the liberty to take fish of every kind, except shell-fish, on the eastern sea-coasts and shores of the United States, north of the 36th parallel of north latitude, and on the shores of the several islands there-

unto adjacent, and in the bays, harbors, and creeks of the said sea coasts and shores of the United States and of the said islands, without being restricted to any distance from the shore, with permission to land upon the said coasts of the United States and of the islands aforesaid, for the purpose of drying their nets and curing their fish: provided that in so doing they do not interfere with the rights of private property, or with the fishermen of the United States in the peaceable use of any parts of said coasts in their occupancy for the same purpose.

It is understood that the above mentioned liberty applies solely to the sea fishery, and that salmon and shad fisheries, and all fisheries in rivers and mouths of rivers are hereby reserved exclusively for fishermen of the United States.

ARTICLE III.

It is agreed, that the articles enumerated in the schedule hereunto annexed, being the growth and produce of the aforesaid British Colonies or of the United States, shall be admitted into each country respectively free of duty:

SCHEDULE.

Grain, flour, and breadstuffs of all kinds.

Animals of all kinds.

Fresh, smoked, and salted meats.

Cotton-wool, seeds and vegetables.

Undried fruits, dried fruits.

Fish of all kinds.

Products of fish and of all other creatures living in the water.

Poultry, eggs.

Hides, furs, skins or tails undressed.

Stone or marble in its crude or unwrought state.

Slate.

Butter, cheese, tallow.

Lard, horns, manures.

Ores of metals of all kinds.

Coal.

Pitch, tar, turpentine, ashes.

Timber and Lumber of all kinds, round, hewed, sawed,
unmanufactured in whole or in part.

Firewood.

Plants, shrubs, and trees.

Pelts, wool.

Fish-oil

Rice, broom-corn, and bark.

Gypsum, ground or unground.

Hewn or wrought or unwrought burr or grindstones.

Dye stuffs.

Flax, hemp, and tow, unmanufactured.

Unmanufactured tobacco.

Rags.

ARTICLE IV.

It is agreed that the citizens and inhabitants of the United States shall have the right to navigate the river St. Lawrence and the canals in Canada, used as the means of communicating between the Great Lakes and the Atlantic Ocean, with their vessels, boats, and crafts, as fully and freely as the subjects of Her Britannic Majesty, subject only to the same tolls and other assessments as now are or may hereafter be exacted of Her Majesty's said subjects, it being understood, however, that the British government retains the right of suspending this privilege on giving due notice thereof to the government of the United States.

It is further agreed that if at any time the British government should exercise the said reserved right, the government of the United States shall have the right of suspending, if it think fit, the operation of Article III. of the present treaty in so far as the Province of Canada is affected thereby, for so long as the suspension of the free navigation of the river St. Lawrence or the canals may continue.

It is further agreed that British subjects shall have the right freely to navigate Lake Michigan with their vessels, boats, and crafts, so long as the privilege of navigating the river St. Lawrence secured to American citizens by the above clause of the present Article shall continue, and the government of the United States further engages to urge upon the State governments to secure to the subjects of

Her Britannic Majesty the use of the several State canals on terms of equality with the inhabitants of the United States.

And it is further agreed that no export duty or other duty shall be levied on lumber or timber of any kind cut on that portion of the American territory in the State of Maine, watered by the river St. John and its tributaries, and floated down that river to the sea, when the same is shipped to the United States from the province of New Brunswick.

ARTICLE V.

The present treaty shall take effect as soon as the laws required to carry it into operation shall have been passed by the Imperial Parliament of Great Britain and by the Provincial Parliaments of those of the British North American Colonies which are affected by this treaty on the one hand, and by the Congress of the United States on the other. Such assent having been given, the treaty shall remain in force for ten years from the date at which it may come into operation, and, further, until the expiration of twelve months after either of the high contracting parties shall give notice to the other of its wish to terminate the same; each of the high contracting parties being at liberty to give such notice to the other at the end of the said term of ten years, or at any time afterwards.

It is clearly understood, however, that this stipulation is not intended to affect the reservation made by Article IV. of the present treaty with regard to the right of temporarily suspending the operation of Articles III. and IV. thereof.

ARTICLE VI.

And it is hereby further agreed that the provisions and stipulations of the foregoing Articles shall extend to the Island of Newfoundland, so far as they are applicable to that colony. But if the Imperial Parliament, the Provincial Parliament of Newfoundland, or the Congress of the United States, shall not embrace in their laws enacted for carrying this treaty into effect, the colony of Newfoundland, then this Article shall be of no effect, but the omission to make provision by law to give it effect, by either

of the legislative bodies aforesaid, shall not in any way impair the remaining articles of this treaty.

ARTICLE VII.

The present treaty shall be duly ratified, and the mutual exchange of ratifications shall take place in Washington within six months from the date hereof, or earlier if possible.

In faith whereof, we, the respective plenipotentiaries, have signed this treaty, and have hereunto affixed our seals.

Done in triplicate, at Washington, the fifth day of June, Anno Domini, one thousand eight hundred and fifty-four.

(Signed)

ELGIN & KINCARDINE,

L. S.

W. L. MARCY,

L. S.

Certified copy.

L. OLIPHANT, Priv. Secy.

CHAP. 12 (PART SECOND) OF THE SECOND SERIES
REVISED STATUTES.

OF A CERTAIN TREATY BETWEEN HER MAJESTY AND THE UNITED
STATES OF AMERICA.

SECTION

Preamble.

1. Power of governor to suspend, &c.
2. Further proceedings may be taken.

SECTION

3. Secs. 1 to 18 of chapter 94 suspended while treaty in force.

Preamble.

Whereas it is expedient to provide for giving effect, as regards this Province, to the treaty between Her Majesty and the United States of America, signed on the fifth day of June, in the year of our Lord one thousand eight hundred and fifty-four:

Power of Governor to suspend, &c.

1. The articles enumerated in the schedule to this chapter, being the growth and produce of the United

States of America, shall be admitted into this Province free of duty, so long as the treaty shall remain in force, any law, act, or statute, to the contrary notwithstanding, except that if at any time the United States shall, under the terms of the treaty, suspend the operation of the third article thereof, so far as this Province is affected thereby, then the Governor of this Province may, if he see fit, declare such suspension by proclamation, after which the exemption from duty under this chapter shall cease while such suspension shall continue; but the Governor may again, whenever such suspension shall cease, declare the same by proclamation, from and after which such exemption shall again take effect.

Further proceedings may be taken.

2. It shall be lawful for the Governor in Council by any order or orders to be made for that purpose, to do anything further in accordance with the spirit and intention of the treaty, which shall be found necessary to be done, on the part of this Province to give full effect to the treaty; and any such order shall have the same effect as if the object thereof was expressly provided for by this chapter.

Secs. 1 to 18 of Chapter 94 suspended while treaty in force.

3. The first eighteen sections of the ninety-fourth chapter of this series, "Of the coast and deep sea fisheries," together with such provisions of all other laws, acts, or statutes of this Province now in force, as are contrary to, or inconsistent with, the terms and spirit of the treaty, are hereby declared to be suspended as regards citizens and inhabitants of the United States of America, and vessels, boats, and crafts belonging to the citizens and inhabitants of that country, and shall continue to be so suspended, and not in force, so long as the treaty shall continue and be in force,—any law, act, or statute to the contrary notwithstanding.

SCHEDULE TO THIS ACT.

Grain, flour, and breadstuffs of all kinds.
 Animals of all kinds.
 Fresh, smoked, and salted meats.
 Cotton wool, seeds and vegetables.
 Undried fruits, dried fruits.
 Fish of all kinds.
 Products of fish and all other creatures living in the water.
 Poultry, eggs.
 Hides, furs, skins, or tails, undressed.
 Stone or marble in its crude or unwrought state.
 Slate.
 Butter, cheese, tallow.
 Lard, horns, manures.
 Ores of metals of all kinds.
 Coal.
 Pitch, tar, turpentine, ashes.
 Timber and lumber of all kinds, round, hewed, and sawed,
 unmanufactured in whole or in part.
 Firewood, plants, shrubs, and trees.
 Pelts, wool.
 Fish oil.
 Rice, broom corn, and bark.
 Gypsum, ground or unground.
 Hewn, wrought, or unwrought burr or grindstones.
 Dye stuffs.
 Flax, hemp, and tow, unmanufactured.
 Unmanufactured tobacco.
 Rags.

PROCLAMATION!

BY HIS EXCELLENCY LIEUTENANT-GENERAL

SIR JOHN HARVEY,

Knight Commander of the Most Honorable Military Order of the Bath, Knight Commander of the Royal Hanoverian Guelphic Order, Lieutenant-Governor and Commander-in-Chief in and over Her Majesty's Province of Nova Scotia and its Dependencies, &c. &c. &c.

L. S.
J. HARVEY.

WHEREAS, by an Act made and passed in the last Session of the General Assembly of this Province, I have been authorized by and with the advice and consent of the Executive Council, whenever it may be thought advisable so to do, to declare, by Proclamation, what articles, the growth, produce, or manufacture of either of the British North American Possessions of Canada, New Brunswick, Prince Edward Island, and Newfoundland, may be imported into this Province, free of duty.

I have therefore thought fit, by and with the advice and consent aforesaid, TO DECLARE, AND I DO HEREBY DECLARE, that the following Articles, being the growth, production, or manufacture of the British North American Possessions of Canada, New Brunswick, Prince Edward Island, and Newfoundland, or of either or any of them, may henceforth be imported into this Province from the respective Colonies, free of duty, upon such proof of origin and character as may from time to time be required by any order of the Lieutenant-Governor in Council, that is to say: Grain and Bread Stuffs of all kinds, WHEAT FLOUR, production of Canada—whether imported direct or through warehouse in the United States—being in the latter case certified to be the production of Canada,—Vegetables, Fruits, Seeds, Hay and Straw, Hops, Animals, Salted and Fresh Meats, Butter, Cheese, Chocolate, and other preparations of Cocoa, Lard, Tallow, Hides, Horns, Wool, undressed Skins, and

Furs of all kinds, Ores of all kinds, Iron in pigs and blooms, Copper, Lead in pigs, Grindstones, and Stones of all kinds, Earth, Coals, Lime, Ochres, Gypsum, ground or unground, Rock Salt, Wood, Bark, Timber and Lumber of all kinds, Firewood, Ashes, Fish, Fish Oil, viz., Train Oil, Spermaceti Oil, Head Matter and Blubber, Fins and Skins, the produce of Fish or creatures living in the sea.

Given under my Hand and Seal at Arms,
the 14th day of April, in the year of
our Lord one thousand eight hundred
and fifty-one, and in the fourteenth
year of Her Majesty's Reign.

By His Excellency's Command.

WM. H. KEATING,
Depy. Secy.

GOD SAVE THE QUEEN.

CHAP. 9 OF THE REVISED STATUTES.

OF EXCISE DUTIES.

SECTION.

1. Duty on ale and porter.
2. On tobacco, cigars, and snuff.
3. Licences—how granted, &c. Bond.
4. Penalty for manufacturing without license.
5. Machinery, stock, &c., to be forfeited.

SECTION.

6. Returns, when made, &c. Drawback.
7. Power and duties of revenue officers.
8. Regulations, &c., how made. Application of penalties.
9. Making false return perjury.
10. Duration of act.

Duty on ale and porter.

1. All ale, porter, and other malt liquors, brewed or manufactured in this province, shall pay a duty of two cents a gallon.

On tobacco, cigars, and snuff.

2. All tobacco leaf manufactured into tobacco, cigars, or snuff, within this province, shall pay a duty of one cent per pound.

Licences—how granted, &c. Bond.

3. Licences for the brewing and manufacturing of ale, porter, and other malt liquors, and for the manufacture of tobacco, shall be granted by the governor in council, and shall be as in form A, and signed by the president of the board of revenue or his principal clerk, and every such license shall expire on the first day of April in each year. Before any such license shall be granted, the party applying for the same shall enter into a bond with two good sureties as in schedule B.

Penalty for manufacturing without license.

4. Any person by himself, his servants and agents, engaged in manufacturing or brewing ale, porter, or other malt liquors, or manufacturing tobacco, intended for sale, without a license first had and obtained, shall forfeit and pay a sum of four hundred dollars, to be recovered in the name of her Majesty the Queen; and each day he shall be so engaged shall be considered a separate offence and subject him to a further and like penalty.

Machinery, stock, &c., to be forfeited.

5. In addition to any penalty so incurred, the tubs, vats, utensils, and stock, about to be used for malting, with all ale, porter, and other malt liquor manufactured or brewed ; and the machinery and stock about to be used in manufacturing tobacco, and all tobacco manufactured, found upon the premises of any person or persons who shall not have taken out a license as above provided, and who shall be discovered illicitly preparing or manufacturing any of the above named articles upon which duty is hereby imposed, may be seized and confiscated as provided in case of the illicit importation, or possession, of contraband or smuggled goods.

Returns—when made, &c. Drawback.

6. Four times each year, viz., in the first week of July, October, January, and April, every person having obtained a license for manufacturing or preparing any of the articles above named, shall file in the office of the board of revenue a return upon oath as in schedule C. of all the articles and goods, and the quantities manufactured or prepared, and liable to duty, under this chapter, for the three months next preceding the first day of the month in which such return shall be made, in accordance with the condition of his bond, and shall thereupon pay over to the Receiver General the amount of duty payable upon the articles so prepared or manufactured and returned, or enter and warehouse the same, or the portion upon which the duties remain unpaid, and in case of exportation he shall be entitled to a drawback where the duties have been paid, and the value of the goods so exported at any one time shall amount to forty dollars. In case of neglecting to make such return, or in case of false return being made, or in case of duties remaining unpaid which are due, the bond so given shall be forfeited.

Power and duties of revenue officers.

7. Revenue officers are hereby authorized to enter into and upon any premises or places where there shall be reasonable grounds of suspicion that persons are engaged or about to engage in the illicit manufacturing or preparing of any of the articles above mentioned, in the same way as

provided in section two of the chapter "Of the prevention of Smuggling," and may also take an account of stock, and they may also enter any building or the premises of any person holding a license under this chapter, and take an account of stock as provided by section four of the same chapter; and the remaining provisions of such chapter for the seizure, condemnation, and confiscation of goods, and for the protection of revenue officers, are hereby made applicable to this act.

Regulations, &c., how made. Application of penalties.

8. The board of revenue are hereby authorized to make any and all regulations which may be considered necessary for carrying out the objects of this chapter, and collecting the duties imposed thereby, and shall annex penalties for the breach thereof as may be found requisite; and all penalties recovered under this chapter may be appropriated as the board shall order.

Making false return perjury.

9. Any false return made hereunder, shall, in addition to any penalty herein provided, render the offender liable for perjury, and subject to the punishment therefor.

Duration of act.

10. This chapter shall continue in force until the first day of April, in the year one thousand eight hundred and sixty-five.

SCHEDULE

(A.)

County of _____

License is hereby granted to A. B. of _____ in the county of _____, to brew and manufacture ale, porter, and other malt liquors, or to manufacture tobacco, [as the case may be] conformably to law, on his premises, situate, [here describe particularly the premises,] until the first day of April, 186

Dated this _____ day of _____ A. D. 186

(B.)

Bond, Common Form, with two Sureties, made payable to Her Majesty the Queen, for two thousand dollars.

The condition of the above bond is as follows:

Whereas a license has this day been obtained for [*as the case may be.*] Now, if the said A. B. shall make a true and correct return of all, [*as the case may be,*] pay the duties by law imposed, and in all other respects comply with the provisions of the chapter of the Revised Statutes, third series, "Of Excise Duties," then this bond shall be void, otherwise to be and remain in full force, virtue, and effect.

Signed, sealed, and delivered,)	A. B. (seal.)
in presence of)	C. D. (seal.)
	E. F. (seal.)

(C.)

A return of all ale, porter, and other malt liquors brewed or manufactured; of all tobacco manufactured, [*as the case may be,*] by the undersigned, or for or on his account or benefit, within this province, between the — day of — 186—, and — day of — 186—, made in conformity with, and under and by virtue of the chapter of the Revised Statutes, third series, "Of Excise Duties."

County of — ss.

I, A. B., do solemnly swear that the above and foregoing is a just, true, and full account and return of the entire number of gallons of —, number of pounds of tobacco, [*as the case may be,*] brewed and manufactured, or manufactured, [*as the case may be,*] during the time above set forth, and that the foregoing return is made in conformity with the requisitions of the chapter above referred to, and that the same is correct and true. So help me God.

Sworn to at — this — day)	A. B.
of — A. D. 186—, before me }	

If there be a co-partnership firm, then the license, bond, return, and affidavit, to be adapted to the case, and the affidavit to be sworn to by one of the members of the firm.

CHAP. 10 OF THE REVISED STATUTES.

OF THE BOARD OF REVENUE.

SECTION.

1. Board of revenue—how composed.

SECTION.

2. Their power and duties.

Board of Revenue—how composed.

1. The Receiver General shall be president of, and, together with the Financial Secretary and three other persons to be appointed by the Governor in Council, shall constitute the Board of Revenue, the seats at such board to be considered honorary appointments, and the members to be sworn into office.

Their power and duties.

2. The board shall superintend the working and practical effects of the revenue system, and report thereon to the Governor when requisite. They shall examine claims for drawbacks and grant certificates therefor when allowed, and shall direct and carry on prosecutions against delinquent officers and their sureties, and also prosecutions for seizures, forfeitures, and breaches of the revenue laws, over which they shall have a general control, and they may remit penalties in whole or in part, and direct the restoration of property seized under such terms as they may deem just.

CHAP. 11 OF THE REVISED STATUTES.

THE APPOINTMENT AND DUTIES OF OFFICERS OF THE CUSTOMS.

SECTION.

1. Appointment of collectors. Appointment and remuneration of additional officers.
2. Bonds given and registered.
3. Death or insolvency of sureties.
4. Sets of books to be kept.
5. Quarterly returns, when made.
6. Per centage allowed.
7. Penalty for acting as merchant, &c.
8. Proceedings on resignation or removal.

SECTION.

9. Appointment of landing waiters, guagers, &c.
10. Duty of guagers, and their fees.
11. Bond of Halifax collector.
Salary.
12. Appointment and duty of Halifax collector.
13. Power of administering oaths.
14. Penalty for neglect of duty.
15. Penalty for illegally assuming office.

Appointment of collectors. Appointment and remuneration of additional officers.

1. The Governor in Council may define and alter the limits of ports, and appoint for every such port one collec-

tor of colonial duties, who may also be empowered to act as landing waiter, guager, and weigher, and may appoint so many additional officers in any port or place within this province as shall from time to time be deemed necessary for the due security of the colonial revenue, and for the prevention of frauds thereto; and such officers shall be paid by warrant on the treasury at such rates as shall be fixed by the Governor in Council, subject to the revision of the Legislature at the first ensuing session.

Bonds given and registered.

2. Every collector, except the collector at Halifax, shall, upon appointment, enter into a bond with two sureties in four thousand dollars for the faithful performance of his duties; the bonds shall be registered at length on the oath of a subscribing witness, in a book to be kept for that purpose by the Provincial Secretary, and if a bond be lost, a copy thereof, taken from the registry, and certified by the Provincial Secretary, shall be received in evidence.

Death or insolvency of sureties.

3. If either of the sureties shall die, become insolvent, or remove from the province, the board of revenue shall require the collector for whom he was surety to give a new bond.

Sets of books to be kept.

4. Collectors shall keep regular sets of books, wherein shall be entered all receipts and payments of money, permits for the removal of dutiable goods, and certificates of drawback, which shall be regularly balanced and produced for inspection, with all entries and documents in their office, when called for by the Financial Secretary, the Receiver General, or any person by them authorized, or the Committee of Public Accounts.

Quarterly returns—when made.

5. Collectors shall, as soon as may be practicable, after the termination of every quarter, transmit under oath their quarterly accounts, together with a list of permits given for the removal of dutiable goods, to the Receiver General, and at the same time pay into the treasury the duties for such quarter.

Per centage allowed.

6. Upon their accounts being audited by the Financial Secretary, collectors shall be entitled to receive from the treasury a commission of ten per cent. on the duties by them paid in, not exceeding one thousand dollars in any one year.

Penalty for acting as merchant, &c.

7. If a collector shall act as a merchant, commission merchant, auctioneer, or dealer in dutiable articles, he shall for every offence forfeit two hundred dollars—one half to the use of the government, and the other half to the person suing therefor—and no commission shall be allowed such collector on the duties by him collected for the year in which the offence shall have been committed.

Proceedings on resignation or removal.

8. If a collector shall resign or be removed from office he shall forthwith deliver over to the new collector all securities, books, and papers, connected with the office, which may be in his hands, and shall immediately make up and return his accounts, and pay over to the Receiver General all monies in his hands or due to him as collector. If he shall not render such accounts, and pay over such monies, within three months from his going out of office, he shall forfeit eight hundred dollars for the use of Her Majesty.

Appointment of landing waiters, guagers, &c.

9. The Governor in Council may appoint landing waiters, guagers, and weighers, for the different ports, who shall receive for their services, in addition to any fees by law allowed, such sums as may be annually granted by the legislature.

Duty of guagers, and their fees.

10. Guagers are required to ascertain, if possible, by Gunter's calipers, or if not by the rod, the quantities of intoxicating liquors and molasses imported into the province, and shall mark with an iron the quantity each cask contains, on the stave next the bung stave, or on the head of every cask, together with the initials of his name, and shall be entitled to receive therefor, from the importers or owners, the following fees, viz.:—for a puncheon or pipe,

ten cents; for a hogshead or tierce, six and two-thirds cents; and for a barrel, three and one-third cents; and for other casks in the like proportion; and in addition to such fees, except at the port of Halifax, ten cents for every mile they shall necessarily travel, computing the distance from the custom house to the place of gauging. Where more than ten casks shall be gauged at one time and place, they shall only be entitled to the following fees:—for a puncheon or pipe, five cents; for a tierce or hogshead, three and one-third cents; and for a barrel, one and two-third cents, besides travelling fees.

Bond of Halifax collector. Salary.

11. The collector at Halifax shall give bond in four thousand dollars with two sureties in two thousand dollars each, for the faithful discharge of his duties, and shall receive a salary of one thousand six hundred dollars.

Appointment and duty of Halifax Collector.

12. Such collector shall be appointed by the Governor in Council, and shall pay into the hands of the Receiver General the whole duties which he shall receive on the day of receipt, or at such other time as the Receiver General may direct.

Power of administering oaths.

13. The collectors of colonial duties may administer oaths, under any chapter, relating to the colonial revenue.

Penalty for neglect of duty.

14. If any officer of the colonial revenue shall neglect his duty, he shall forfeit a sum not exceeding two hundred dollars, and also the costs of the prosecution.

Penalty for illegally assuming office.

15. If any person shall illegally assume the duties, or exercise the functions, of any officer of the colonial revenue, he shall, for every offence, forfeit a sum not exceeding two hundred dollars and costs of prosecution, and in case of non-payment thereof, may be committed to jail for a period not exceeding three months.

CHAP. 12 OF THE REVISED STATUTES.

OF THE LAWS OF THE CUSTOMS.

SECTION.

1. Entry and clearance—how made.
2. Bonds—by whom and how taken.
3. Samples for ascertaining duties.
4. Questions of dates—how regulated.
5. By what law duties shall be computed and penalties recovered.
6. Limitation for recovering overpaid duties.
7. Penalties for counterfeiting documents.
8. Agent's authority.
9. Penalties for false declarations.
10. Forfeitures and penalties for removing forfeited goods.
11. Vessels and boats forfeited may be relieved by board of revenue.
12. Seizing officers—fine for obstructing.
13. Goods seized may be restored on security.
14. Goods seized may be restored by board of revenue.
15. Power of board in cases of trifling amount.

SECTION.

16. Officer may be stationed on board of ship.
17. Persons on board a vessel subject to penalties in certain cases.
18. Limitation of actions.
19. Penalties—how recovered. Distribution of penalties.
20. Averments of place in information sufficient.
21. Proof in cases of seizure.
22. Claim to goods seized—how made.
23. Certificates received in evidence.
24. Month's notice before action.
25. Collusion—how punished.
26. Appeals—when and how to be prosecuted.
27. Appeal not to stay execution in certain cases.
28. Operation of regulations may be suspended.
29. Rules for construing revenue laws.

Entry and clearance—how made.

1. Papers and proceedings connected with the entry and clearance of vessels and goods shall be made and had in form and manner as heretofore, unless otherwise directed by the board of revenue, but any of them may be dispensed with by order of the Governor in Council.

Bonds—by whom and how taken.

2. Bonds relating to duties required to be given in respect of goods or vessels, shall be taken by the collector in Her Majesty's name, and after the expiration of three years from the date thereof, or from the time, if any, therein limited for the performance of the condition, every bond not then in suit shall become void and be cancelled.

Samples for ascertaining duties.

3. Revenue officers may take samples of goods when necessary for ascertaining the duties, and the samples shall be disposed of and accounted for as the board may direct.

Questions of dates—how regulated.

4. Upon the first levying or repealing of any duty, or the first granting or repealing of any drawback, or the first

permitting or prohibiting of any importation or exportation, the time of importation of goods shall be deemed to be the time at which the importing ship shall in due course be reported; and the time of exportation the time when the goods shall be shipped on board the exporting ship. If any question shall arise in respect of any charge or allowance upon any ship exclusive of the cargo, the time of arrival shall be deemed to be the time at which she ought to have been reported, and the time of departure the time of her last clearance for the voyage.

By what law duties shall be computed and penalties recovered.

5. Duties on goods imported before the coming into operation of an act imposing new duties, and whereon the duties have not been paid, shall be collected under the new law, but forfeitures shall be recovered under the law under which they were incurred, notwithstanding such law may have expired.

Limitation for recovering overpaid duties.

6. Duties overpaid or improperly charged shall not be recoverable after three years from time of payment.

Penalties for counterfeiting documents.

7. If any person shall counterfeit or falsify, or knowingly use or procure to be used when counterfeited or falsified, any document required under the revenue laws, or in use in connection therewith, he shall for every offence forfeit a sum not exceeding eight hundred dollars. This penalty shall not attach to any particular offence for which a penalty is otherwise imposed.

Agent's authority.

8. Officers may require persons applying to transact business for others, to produce a written authority, and in default may refuse to transact business with them.

Penalties for false declarations.

9. If any declaration or oath required to be made under the revenue laws, shall be untrue in any particular, or if any person required under such laws to answer questions put to him by officers, shall not truly answer such questions, the person making such declaration, or refusing to answer, or not truly answering, such questions, shall forfeit

a sum not exceeding two hundred dollars over and above all other penalties to which he may be liable.

Forfeitures and penalties for removing forfeited goods.

10. All ships, boats, carriages, and cattle, used in the importation or removal of any goods liable to forfeiture, shall be forfeited; and every person who shall knowingly assist in such removal, or harbor such goods, or knowingly have them in possession, shall forfeit treble the value thereof, or a sum not exceeding four hundred dollars, at the election of the prosecutor, and the averment of such election in the information or libel shall be sufficient proof thereof. The forfeiture of a ship shall include her guns, boats, tackle, apparel and furniture; and of goods, the package containing them.

Vessels and boats forfeited may be relieved by board of revenue.

11. All vessels and boats in or from which goods shall have been illegally imported, concealed, landed, or thrown over, may be seized in the first instance, and shall be liable to forfeiture; and such boats and vessels may also, upon judgment against the master or other person on board for any penalty thereby incurred, be levied upon and sold under execution issuing on such judgment; but the board, on proof that the master and owners of the vessel were ignorant of such illegality, may relieve from the penalty in whole or in part, and on such terms as may be deemed right.

Seizing officers—fine for obstructing.

12. All goods and all vessels, boats, carriages, and cattle, liable to forfeiture, may be seized by any revenue officer or by any person employed for that purpose, with the concurrence of the board, and also by any officer of her Majesty's navy in command of or serving under the commander of any of her Majesty's ships, also by any person commissioned by the governor to protect the revenue, and by any sheriff or deputy sheriff, or by any justice of the peace, or by any other person in a place more than ten miles from any collector who shall, by the warrant of a justice of the peace on oath before him of such forfeiture, be appointed to seize them; and every person who shall obstruct any such person so employed in the exercise of

his office, or any person acting in his aid, shall forfeit a sum not exceeding four hundred dollars.

Goods seized may be restored on security.

13. If any goods or any vessel shall be seized as forfeited under the reveue laws, the court having jurisdiction over such seizure, with the consent of the collector, may order the delivery thereof to the claimant, on security by bond with two sureties approved by the collector being given, to answer double the value thereof in case of condemnation; and such bond shall be taken in her Majesty's name.

Goods seized may be restored by board of revenue.

14. If any goods, ship, or boat, shall be seized as forfeited, or detained as undervalued, the board may order the same to be restored on such terms as they shall direct; and if the proprietor accept the terms he shall have no action on account of the seizure or detention, nor shall any proceedings be had for condemnation.

Power of board in case of trifling amount.

15. If a ship shall have become liable to forfeiture on account of any goods laden therein or unladen therefrom, or the master shall have become liable to a penalty on account of such goods, and the goods be small in quantity or trifling in value, the board, if satisfied that the act was done contrary to the intention of the owner, or without the privity of the master, as the case may be, may remit the forfeiture and remit or mitigate the penalty on the master in their discretion, and no action shall be thereafter brought in respect of the same.

Officer may be stationed on board of ship.

16. The board or collector or landing waiter, or other proper officer, may station officers on board any ship while within the limits of a port, and the master shall provide every officer sufficient room under-deck in the forecastle or steerage for his bed or hammock, under a penalty of two hundred dollars.

Persons on board a vessel subject to penalties in certain cases.

17. Every person proved to have been on board any vessel or boat liable to forfeiture for having been found

within one league of the province, having on board or attached thereto, or conveying or having conveyed any thing subjecting such vessel or boat to forfeiture, or who shall be proved to have been on board any vessel or boat from which any part of the cargo shall have been thrown overboard or destroyed, shall forfeit eighty dollars, provided such person shall have been knowingly concerned in such acts.

Limitation of actions.

18. No suit for recovery of penalties or forfeitures, under the revenue laws, shall be brought after the expiration of three years from the incurring thereof.

Penalties—how recovered. Distribution of penalties.

19. Penalties imposed by and forfeitures under any chapter, under title III. of the public revenue, except in cases specially provided for, shall be recoverable by and in the name of the attorney general or solicitor general, or of some collector or other officer of colonial duties, under order of the board of revenue, as a debt by summons, in which it shall only be necessary to state the penalty claimed or forfeiture incurred and the chapter and section under which it is alleged to have been incurred. And the plaintiff shall be entitled with or after the summons to a *capias* endorsed for the amount of the penalty claimed on an affidavit being made of the cause of prosecution. All penalties and forfeitures under said title III., whether recovered by action or otherwise, shall, after deducting the costs and expenses incurred, be paid to the board of revenue for the use of the province; and the board may appropriate such portions as they may think proper to the officer concerned in making the complaint or prosecuting the action or otherwise instrumental in the recovery. If any question in an action under the said title shall arise whether any person is an officer of the revenue, oral evidence shall be sufficient.

Averments of place in information sufficient.

20. In any information or proceeding for any offence against the revenue laws, the averment that the offence was committed within the limits of any port shall be sufficient presumptive proof of the fact.

Proof in cases of seizure.

21. If goods shall be seized as forfeited, and any dispute shall arise whether the duties have been paid thereon, or the same have been legally imported, laden, or exported, the proof shall be on the owner or claimant.

Claim to goods seized—how made.

22. No claim to anything seized under the revenue laws and returned into a court of record for adjudication, shall be admitted, unless entered in the name of the owner, with his residence and occupation, nor unless oath to the property therein be made by the owner, or by his attorney or agent, entering the claim to the best of his knowledge and belief; nor shall any such claim be admitted until security shall have been given in the court, in a penalty not exceeding one hundred and sixty dollars, to respond the costs occasioned by such claim, if decided against the claimant, and in default of the provisions of this section being complied with such thing shall be condemned.

Certificates received in evidence.

23. Certificates and copies of official papers, certified under the hand and seal of any of the principal officers of the customs, or of any collector of colonial revenues in any of the British possessions in America or the West Indies, or of the principal officers of the customs of the United Kingdom, or other the British possessions, or of any British Consul or Vice Consul in a foreign country, and certificates and copies of official papers made pursuant to the revenue laws of this province, shall be received as presumptive evidence on the trial of any suit in reference to any matter contained in the revenue laws.

Month's notice before action.

24. No action shall be commenced against any person acting under the revenue laws for any thing done in the exercise of his office until one month after written notice shall have been delivered to him or left at his usual place of abode; in which notice shall be explicitly stated the cause of action, the names and places of abode of the person intending to bring the same, and of his attorney or agent, and no evidence of any cause of action shall be received which was not contained in the notice. In default

of the proof of such notice, a verdict shall be given for the defendant. Every such action shall be brought within three months after the cause thereof, and be laid and tried where the acts were committed.

Collusion—how punished.

25. If any revenue officer or person employed for the prevention of smuggling shall make a collusive seizure, or deliver up, or agree to deliver up, or not seize any thing liable to forfeiture, under the revenue laws, or shall take any reward for the non-performance of his duty, he shall forfeit for every offence a sum not exceeding eight hundred dollars, and be incapable of serving her Majesty in any office of Provincial appointment; and every person who shall give or offer, or promise to give, or procure to be given, any reward to, or shall make any collusive agreement with, any officer or person hereinbefore in this section designated, to induce him to neglect his duty, shall forfeit a sum not exceeding four hundred dollars.

Appeals—when and how to be prosecuted.

26. No appeal shall be prosecuted from a judgment of a court of record touching any penalty under the revenue laws, unless entered, and security therefor filed within six months from the time of judgment.

Appeal not to stay execution in certain cases.

27. Where proceedings have been instituted against any vessel, boat, or goods, for recovery of any penalty under the revenue laws, and judgment of restitution is given, the execution thereof shall not be suspended by an appeal, if the party appellee shall give security that, if the judgment shall be reversed, and the vessel, boat, or goods condemned, the full value thereof, to be ascertained by agreement between the parties, or in case of difference, then by appraisal, under the authority of the court, shall be rendered.

Operation of regulations may be suspended.

28. Upon the representation of the board, the Governor in Council may suspend the operation of any regulation in this chapter contained, for so long a time as may be deemed proper.

Rules for construing revenue laws.

29. In the construction of the revenue laws, the following rules shall be observed, unless otherwise expressly provided for, or such construction would be inconsistent with the manifest intent of the legislature, or repugnant to the context, that is to say: The word "ship" or "vessel" shall include vessels of all classes; "boats" shall include all sorts of water conveyances under the class of vessels "master" shall mean the person having charge of the vessel; "mate" shall mean the person next in command to the master; "seamen" shall mean any of the crew; "board" shall mean the board of revenue; "collector" shall mean the collector of colonial revenue for the port; "officer" shall mean revenue officer; "proper officer" shall mean the person authorized to do the act referred to; "proprietor," "owner," "importer," and "exporter," shall include persons acting in their behalf.

CHAP. 13 OF THE REVISED STATUTES.

OF THE IMPORTATION OF GOODS.

SECTION.

1. Provisions of chapter: their extent.
2. No goods unladen, &c., within three leagues of coast before report, &c.
3. Clearance of vessels carrying goods coastwise.
4. Penalty for neglecting to obtain clearance.
5. Report to be made by master of vessel arriving coastwise. Form of oath.
6. Penalties on master.
7. Board may require written reports in detail.
8. Master to forfeit \$200.
9. Duty of Collector where contents of package unknown.
10. Live stock may be unladen before report—when.
11. Goods by steamers may be unladen and entered.
12. Liquors—how imported. Board may order destruction of forfeited liquors.
13. Attendance of revenue officers on board.
14. Directions in case of partial entry.
15. Importers entry inwards.
16. What a valid entry.
17. Duties to be paid, or goods warehoused, before permit granted.
18. Penalty for entry by persons unauthorized.
19. Goods—how unladen.
20. Goods improperly unladen forfeited.

SECTION.

21. Goods chargeable with duty by number, weight, &c., how unladen.
22. Entries by bill of sight in certain cases.
23. Goods abandoned for duties—how disposed of.
24. Abatement of duties allowed on damaged goods.
25. Invoices on entry to be certified under oath.
26. Proceedings where goods are undervalued.
27. Prize goods—duties on.
28. Surplus stores liable to duty.
29. Goods, compounded of different materials, duties on, how charged.
30. Goods from Britain or British possessions must have been cleared outwards.
31. Land-borne goods liable to duty.
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33. Where vessel receiving damage puts into a port; goods, how landed.
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35. Wrecked goods liable to duty.
36. Goods—how, when, and where to be unladen.
37. Expenses connected with the landing of goods—how borne.
38. Vessels entering Great Bras d'Or.
39. Package may be opened.
40. Duties on compounded liquors.

Provisions of chapter—their extent.

1. All goods liable to duties, imported into this province, or carried from one part of the province to another, shall be subject to the provisions of this chapter.

No goods unladden, &c., within three leagues of coast before report, &c.

2. No goods shall be unladen from any vessel bringing goods into the province, nor from any vessel having on board dutiable articles brought coastwise, nor shall bulk be broken after the arrival of any such vessel within three leagues of the coast, before report and entry and permit granted, and except in conformity with the directions in this chapter contained; and all goods unladen contrary hereto shall be forfeited; and if bulk be broken contrary hereto, the master shall forfeit two hundred dollars. If after the arrival of any such vessel within three leagues of the coast any alteration be made in the stowage of the cargo so as to facilitate the unlawful unlading of any part thereof, or if any part thereof be fraudulently staved, destroyed, or thrown overboard, or any package be opened, it shall be deemed a breaking of bulk; all goods to be reported, but fresh fish, coin and bullion may be landed without entry or permit, as well as goods in any stranded or wrecked vessel; provided that as soon as such goods are safely deposited on shore, report and entry be made thereof; and provided also that such landing shall be in presence of an officer where such officer can be procured.

Clearance of vessels carrying goods coastwise.

3. The master of every vessel engaged in carrying goods coastwise, shall obtain from the nearest collector a clearance setting forth whether the vessel be laden or in ballast, and if laden whether the goods be the produce of this province, and if the goods are such as are liable to duties, if the duties thereon have been paid; which clearance the master shall hand to the collector at the next port immediately on his arrival.

Penalty for neglect to obtain clearance.

4. If the master shall neglect to obtain such clearance or to deliver up the same as before specified, he shall be subject to a penalty of two dollars, and the collector may detain the vessel until the penalty be paid; provided that

the collector may dispense with the production of a clearance in all cases where the cargo has been laden at a port where there is no collector or other officer of the revenue, or where the residence of such officer shall be distant more than two miles from the place of shipment; and in other cases where the collector shall be satisfied that the master has not been guilty of wilful neglect; and may allow the master to substitute a written manifest in lieu of a clearance.

Report to be made by master of vessel arriving coastwise.

5. The master of every vessel arriving coastwise with duitable articles on board, and the master of every vessel arriving from parts beyond the seas, shall at once make a written report at the principal revenue office, of the arrival and voyage of the vessel, her name, country, and tonnage, and if British, the port of registry, of the name and country of the master and the number of the crew, whether the vessel is laden or in ballast, and if laden, the marks, numbers, and contents of every package, and the particulars of the goods stowed loose; where the goods were laden, and where and to whom consigned, and where any were laden during the voyage, if any such there be, so far as such particulars are known to him; where the vessel has broken bulk, if at all, during the voyage; what part of the cargo is intended for importation at that port, and what part at any other port in the province, and what is intended for exportation, and what surplus stores remain on board; and he shall at the same time, if required by the officers, produce the bills of lading of the cargo or true copies, and he shall further truly answer all questions connected with the foregoing requirements that shall be put to him by the officer, and take and subscribe the following oath, to be administered by the collector or other person acting in his behalf if absent:

Form of oath.

I, — master of the ship or vessel called the — of — tons measurement or thereabouts, last cleared from the port of —, do solemnly swear that since the said vessel was so cleared, I have not broken bulk, nor has any part of her cargo been discharged or landed, or moved from the said vessel; and I do further swear that the

manifest now exhibited by me and hereto annexed doth, to the best of my knowledge and belief, contain a full, true, and correct account of all the goods, wares, and merchandise laden on board such vessel at the said port of ———, or at any other port or place during her present voyage. So help me God.

Sworn to at ——— this day of ———
 186—, before me,
 ——— Collector of Excise. } ——— Master.

Penalties on master.

6. If the master shall not in all respects comply with the provisions of this section, or if the manifest or bill of lading, or copy thereof, be false, or if the goods contained in any bill of lading shall not have been *bona fide* shipped, or if any bill of lading shall not have been signed by him or under his authority, or any such copy thereof shall not have been received or made by him, in either case before leaving the place of shipment, or if any goods be unladen before report made, the master shall for every offence forfeit two hundred dollars, and the goods landed without report shall be forfeited, and the ship shall be liable to be seized, and shall not be released until the penalty imposed on the master and the costs of seizure and detention are paid, unless otherwise ordered by the board.

Board may require written reports in detail.

7. It shall be competent for the board of revenue to require all masters of vessels to make written reports or manifests more in detail than heretofore, and in such forms as the board may from time to time approve.

Master to forfeit \$200.

8. Dutable goods found on board a vessel and not reported on entry by the master shall be forfeited, but the board shall remit such forfeiture whenever they are satisfied that no fraud has been practiced by the owners of the goods, and upon such terms as the board shall approve; and the master by whom such defective report has been made shall forfeit two hundred dollars.

Duty of collector where contents of package unknown.

9. If the contents of any package intended for importation into another port, or for exportation, be unknown to

the master, the officer may open and examine it, and if deemed advisable for that purpose, direct the same to be landed; and if any prohibited goods be found therein they shall be forfeited.

Live stock may be unladen before report—when.

10. If a vessel having live stock or perishable articles on deck shall arrive after business hours, the collector, guager, or any landing waiter may permit the master to unlade the same before report; but report shall in such case be made as soon as may be after the next opening of the office.

Goods by steamers may be unladen and entered.

11. The collector may permit the master of any steamboat employed regularly in the conveyance of passengers, upon due report of such boat, to deposit the cargo in a warehouse to be provided by the owner or agent of the boat and approved by the collector, the owner or agent having first given general security by bond with two sureties for payment of the full duties of importation on all such goods as shall be at any time so warehoused therein, or for the exportation thereof; and goods so deposited shall be deemed to be on board the importing steamboat, and shall be subject to the same regulations, penalties and forfeitures, as if they had not been taken thereout; and the master or owner of the steamboat shall have the same lien on the goods for freight or other charges as if the same had not been deposited in the warehouse, but shall not be entitled to any rent for the goods so deposited. The owner or consignee of the goods must make entry thereof within six days from the time of their being deposited in the warehouse. Provided that if a steamboat shall happen to arrive at night or before or after the appointed office hours, it shall be the duty of the collector or other proper officer, to attend until all the goods intended to be landed shall be safely deposited in the warehouse.

Liquors—how imported. Board may order destruction of forfeited liquors.

12. No rum, brandy, gin, or alcohol shall be imported or brought into the province by sea or inland carriage or navigation, in any cask or package not capable of contain-

ing at least one hundred gallons; nor shall any such liquor in any smaller cask or package be exposed for sale, or be in the possession of any person unless imported, or unless the same shall have been transferred to such smaller cask or package after it shall have been brought into the province, of all which the proof shall be upon the party in possession. Any person offending against any of the provisions of this section shall forfeit forty dollars for every such cask or package, and the liquor shall be forfeited. Nothing in this section contained shall apply to any such liquors imported into the province from Europe, the British West Indies, or any of the British possessions in North America. But the board of revenue may permit spirituous liquors to be imported in casks or packages containing not less than thirty gallons for such periods, and in such places as may be specified in the order. The board may order forfeited liquors to be destroyed, having first ascertained the saleable value thereof by appraisement, and allowing such compensation in respect of the seizure as they shall approve, and which shall thereupon be paid out of the treasury.

Attendance of revenue officers on board.

13. Revenue officers may board any vessel arriving, and stay on board until all the goods intended to be unladen shall have been delivered. They shall have free access to every part of the vessel, with power to fasten down hatchways, the forecastle excepted, and to mark and secure any goods as may be deemed advisable. If any place, box or chest be locked, and the keys withheld, the officer, if he be a landing waiter or seizing officer, or a collector, gauger, or weigher, may open the same; and if he be not an officer of that degree he shall send for his superior officer, who may open the same. If any goods be found concealed on board they shall be forfeited. If the officer shall place any mark, lock, or seal, upon any goods, and the same shall be wilfully altered, opened, or broken before the delivery of the goods, or if goods be secretly conveyed away, or if hatchways fastened down by the officer, be opened or broken by the master, or with his assent, the master shall forfeit two hundred dollars.

Directions in case of partial entry.

14. When report shall be made that part only of the goods are intended to be unladen at that port, the entry shall be confined to such goods, and entry outwards coastwise shall be made of the goods intended for any other port; and on arrival at any such other port the like proceedings shall be adopted with respect to the goods there to be landed, as hereinbefore directed in respect of the goods landed at the first port. But if at any of the ports the residue of the goods shall be designed to be shipped out of the province, then entry outwards for exportation shall be made, and the regulations applicable thereto attached.

Importers entry inwards.

15. The importer shall within three days after the entry of the ship make entry inwards of all goods not intended for exportation in the same ship to parts out of the province, by delivering to the collector or other proper officer a bill of entry thereof, fairly written in words at length, containing the name of the importer and of the ship and master, and of the place within the port where the goods are to be unladen, and the situation of the warehouse if the goods are to be warehoused, and the name of the person in whose name the goods are to be entered, with the particulars of the quantity and quality of the goods and the packages containing the same, with their marks and numbers, and whether the goods are of the production of British America or otherwise, and of the number, gauge, weight, measure, or value, upon which duties are payable thereon; and shall also at the same time deliver two or more duplicates of such entry as may be required by the collector, in which all such sums and numbers may be expressed in figures, and the particulars in all such entries shall be written and arranged as directed by the collector, and one of such duplicate entries signed by the collector shall be the warrant to the landing tide waiter for the landing or delivery of the goods. If the importer do not make such entry within the time specified, the collector, upon twenty-four hours notice to the owner of the goods, if known, may land the goods and deposit them in warehouse at the expense of the owner.

What a valid entry.

16. No entry or permit shall be deemed valid unless the same shall correspond with the ship's report, and also with the manifest and certificate or other document respectively where the same are requisite, nor unless the goods shall have been properly and particularly described in such entry or permit.

Duties to be paid or goods warehoused before permit granted.

17. The importer shall at the time of entry of any goods, either pay down the duties thereon, or having entered the same for warehouse, enter into the bonds in that respect prescribed by law, or otherwise a permit shall not be granted for the landing thereof; and the collector or other officer shall secure the same and cause them to be sold at public auction within twenty days thereafter, at such time and place as such officer shall by at least four days' public notice appoint for that purpose, and the proceeds shall be applied, first, in payment of the freight and of the charges occasioned by the securing and sale of the goods; secondly, in payment of the duties thereon; and the surplus, if any, shall be paid to the importer or other person authorized to receive the same.

Penalty for entry by persons unauthorized.

18. If any person, other than the master of the ship, shall fraudulently make any entry inwards of any goods without authority from the proprietor or consignee, he shall for every offence forfeit two hundred dollars.

Goods—how unladen.

19. No goods shall be unladen until entry made and permit granted therefor; nor shall any goods be unladen except at a place where an officer is appointed to attend, unless authorized by the permit; nor shall any goods be unladen except in the presence of the officer or with his permission. But the board may make regulations for carrying goods coastwise.

Goods improperly unladen forfeited.

20. All goods unladen contrary to law shall be forfeited.

Goods chargeable with duty by number, weight, &c.,—how unladen.

21. Where goods are liable to duty, according to the number, weight, guage, or measure thereof, upon the report

of the ship and cargo being made, the collector shall grant a permit for the unloading of the goods intended to be landed at such place as shall be most convenient to the importer, and as soon as landed the collector shall cause the same to be weighed, counted, gauged, or measured, according as the duties are chargeable thereon, and shall cause casks or packages of spirituous liquors to be marked on their heads, with the name of the place whence they shall have come, with the contents, and the gauger's surname, or otherwise, as the board shall direct; and shall cause a duplicate return in writing of the contents of each cask or package with reference to the numbers and marks, signed by the gauger and weigher, to be filed in the collector's office; and thereupon the importer shall make the entry. If any such goods shall be removed from the place named in the landing permit without a removal permit, they shall be forfeited.

Entries by bill of sight in certain cases.

22. If the importer or his agent shall subscribe a declaration before the collector or other proper officer, that he cannot, for want of information, make a perfect entry, the collector may receive an entry by bill of sight by the best description of the goods that can be given, and grant a permit for the landing thereof, and the same shall be at once landed, and at the expense of the importer searched by the proper officer, and in the presence of the importer if he shall desire it, and within three days after the goods have been landed the importer shall make perfect entry thereof, and in default the goods shall be taken to a warehouse, and if entry shall not be made within one month thereafter they shall be sold, and the duties thereon, together with warehouse rent and other charges, shall be taken out of the proceeds, and the balance paid to the importer or owner. If any package shall have been landed from a vessel, and goods shall be found concealed therein packed to deceive the revenue officers, the package, with all its contents, shall be forfeited.

Goods abandoned for duties—how disposed of.

23. Whole packages of goods may be abandoned for the duties thereon payable, and shall in such case be described in a written notice of abandonment to be given

to the collector, and thereupon the same shall be sold as directed by the board, and after payment of charges the duties shall be paid out of the proceeds and the balance be paid into the treasury.

Abatement of duties allowed on damaged goods.

24. If goods not charged with duty according to the number, weight, gauge, or measure thereof, shall receive damage during the voyage, an abatement of duties shall be allowed proportionate to the damage, provided satisfactory proof be adduced to the board or officer acting therein under their directions, that the damage was received after the goods were shipped in the importing ship and before they were landed, and provided claim be made on the first examination of the goods. The officers of the revenue shall examine such goods, and make an abatement of duties proportioned to the damage which in their opinion they shall have received; but if the officers be incompetent to estimate the damage, or if the importer be not satisfied with the abatement by them made, the collector shall appoint two experienced and disinterested merchants, who shall, at the expense of the importer, examine the same, and subscribe a declaration on oath before the collector of what, in their opinion the damage is, and the collector may make an abatement of duties in accordance therewith.

Invoices on entry to be certified under oath.

25. Where duties are charged according to the value of the goods, the importer or his agent shall declare on oath what is the invoice price thereof at the place whence they were imported, and that he believes such invoice price is the current value thereat, and shall at the same time exhibit to the collector the original invoices, and certify on oath that they are the original invoices, and that they contain all the dutiable goods imported by or belonging or consigned to him in the vessel specified in the entry, to the best of his belief; or if he has not and cannot procure the original invoices he shall make oath thereof, and account for his want of the same, and shall also state on oath what he believes to be the current value of the goods at the place whence they were imported as near as can be ascertained. All such oaths shall be signed by the party

attesting and be taken by the collector, or, in case of his absence, by his chief clerk or authorized substitute.

Proceedings where goods are undervalued.

26. If it shall appear to the collector or other proper officer that goods liable to duty according to their value, have been valued below their real value under the last preceding section, he shall appoint two persons to examine the same, and such persons shall declare on oath before the collector, or other proper officer, at what, in their opinion, the same should have been valued, and the same shall be deemed the real value upon which duties are chargeable. Goods to be thus appraised may be taken to a public warehouse for that purpose at the expense of the importer. If the appraised value of these goods shall exceed by ten per cent or more the value declared on entry, then in addition to all duty imposed by law, there shall be levied and paid a duty of twenty per cent. *ad valorem* on such appraised value; but the duty shall in no case be assessed on an amount not less than the invoice value. The appraisers shall receive two dollars for their valuation, to be paid by the collector or other proper officer, and charged in his account.

Prize goods—duties on.

27. The value of goods not chargeable with duties according to the number, measure, gauge, or weight thereof, brought into the province under the denomination of prize goods, or which shall be sold by order of the court of vice admiralty, or which shall become forfeited, shall, if the value thereof cannot be ascertained by the means hereinbefore prescribed, be ascertained by the gross price which the same shall bring at public auction. And all such goods, whether chargeable to pay duties according to value or to number, weight, gauge, or measure, shall be sold at public auction within two years after importation, reasonable notice of the sale being given by the person charged therewith, to the collector, and the purchasers shall be considered the importers and pay the duties thereon.

Surplus stores liable to duty.

28. The surplus stores of vessels arriving in this province from parts beyond the seas, shall be subject to the

same duties and regulations as if imported as merchandize; but if it shall appear to the collector that such stores are not excessive or unsuitable, under the circumstances of the voyage, he may permit them to be entered for the private use of the master or owner, or of any passenger to whom the same may belong, on payment of the proper duties, or to be warehoused for the future use of the vessel.

Goods compounded of different materials, duties on—how charged.

29. Where goods are manufactured or composed of different materials, they shall be charged with the highest duty to which any of the component parts are liable.

Goods from Britain or British possessions must have been cleared outwards.

30. No goods shall be imported as from the United Kingdom or from any British possession, if any advantage attach to such distinction, unless they shall appear upon the cockets or proper documents to be duly cleared outwards at the port of exportation in the United Kingdom or such British possession, nor unless the grounds upon which such advantage is claimed be stated in the cocket or document.

Land-borne goods liable to duty.

31. Goods which might be imported by sea may be brought by land or inland navigation into the province from any adjacent British colony, and they shall be subject to the same duties, regulations, penalties, and forfeitures as the like goods if imported would be subject to, so far as the same are applicable; and if any goods shall be brought into the province contrary to this provision, or if they shall be removed from the place appointed for the examination thereof by the revenue officers before the duties thereon shall have been paid, such goods, together with the vessel or carriage and cattle which shall have brought the same, shall be forfeited.

Duties—when payable at Digby or Annapolis.

32. Vessels entering the Gut of Annapolis may be reported and entered, and the duties on goods therein imported paid either at the ports of Digby or Annapolis.

Where vessel receiving damage puts into a port; goods—how landed.

33. If any vessel having received damage shall put into another port in this province than that to which she

shall be bound, having duitable goods on board, which it may be necessary to land for the purpose of repairing the vessel in order to enable her to proceed on her voyage, the collector, upon application of the master or agent, may permit such goods to be unladen and deposited in a warehouse in the custody of the collector; and the collector shall cause to be taken an exact account of the packages and contents, and entry of the goods shall then be made by the master or agent as hereinbefore directed, and they shall remain in the custody of the collector until the vessel is ready for sea, when, upon payment of storage and the reasonable charges of unlading and storing, the collector shall deliver up the same to the master or agent to be exported from the province under the same security and regulations as if such goods had been imported in the usual manner, and such goods shall not be subject to duty. No person shall be entitled to the benefit of this section who shall have sold any of such goods, except such as it may have been necessary to sell to defray the expense of repairs and charges of the vessel, or as may have been authorized by the board. If goods are sold for payment of repairs and charges they shall be subject to duty, and shall be warehoused, or the duties thereon paid by the purchaser.

Goods sold for salvage may be exempted from duty.

34. The owner or salvor of dutiable goods saved from the sea, in respect of which any salvage shall have been lawfully awarded or paid, or agreed to be paid, to the salvors, may sell so much thereof as will pay the salvage, and upon production of the award, or satisfactory proof to the board of such payment or agreement therefor, the board shall allow the sale of goods, free of duty, to the amount of the salvage, or to such other amount as to them shall appear proper.

Wrecked goods liable to duty.

35. Goods derelict, flotsam, jetsam, or wreck, or landed or saved from any vessel wrecked, stranded, or lost, brought or coming into the province, shall be subject to the same duties as goods of the like kind imported are subject unto; if of such sort as are entitled to allowance for damage, such allowance shall be made under the direction of the

board. If any person shall have in his possession in port or on land any such goods, the same being dutiable, and shall not give notice thereof to the nearest revenue officer without unnecessary delay, or shall not on demand pay the duties thereon or deliver the same to the proper officer, he shall forfeit two hundred dollars and the goods be liable to seizure; and if any person shall remove or alter, in quantity or quality, any such goods, or shall unnecessarily open or alter any package thereof, or shall abet any such act before the goods are deposited in a warehouse under the custody of the revenue officers, he shall forfeit two hundred dollars; and if the duties on such goods are not paid within eighteen months from the time when the same were so deposited, the same may be sold in like manner and for the same purposes as goods imported may in such default be sold. If they cannot be sold for enough to pay the duty they shall be delivered over to the person entitled to receive them, and shall be deemed unenumerated goods, and charged with the lower duty accordingly; but any person having lawful claim to such goods, or being in possession thereof, shall be at liberty to retain the same in his own custody, on giving bond with two sureties approved by the collector, in double the value of the goods, for the payment of the duties thereon at the expiration of a year, or to deliver such goods to the proper officer in the same condition as they were at the time of taking possession. Nothing in this section contained shall extend to goods in the custody or under the management of any commissioner for the Isle of Sable.

Goods—how, when and where to be unladen.

36. No goods, except those allowed to be landed without permit, shall be unladen from any vessel arriving from parts beyond the seas, or arriving coastwise with dutiable goods on Sundays or holidays, and such goods shall be unladen only in the day time, and between such hours as the board shall appoint, and such goods shall be unladen only in the presence or with the authority of the proper officer, and at the place expressed in the permit; and no such goods, after been unladen, shall be transhipped, or after having been put into any boat to be landed shall be removed into any other boat or craft

previously to their being landed, without the permission of the proper officer.

Expenses connected with the landing of goods—how borne.

37. The unshipping, carrying, and landing of goods, and the bringing the same to the proper place after landing for examination, and the putting the same into the scales and taking them thereout after weighing, shall be performed by or at the expense of the importer.

Vessels entering Great Bras d'Or.

38. Vessels entering the Great Bras d'Or may be required to be reported and entered at such place and in such manner as the board may from time to time direct.

Package may be opened.

39. Any package of dutiable goods may be opened by the collector of customs at his discretion, in order to ascertain the contents, and any goods found therein and not agreeing with the entry shall be forfeited, and packages intended to be so opened may be taken to a public warehouse for that purpose at the expense of the importer.

Duties on compounded liquors.

40. All liquors or liquid goods mixed, compounded, or adulterated abroad, and so imported into this province, shall be liable to the same rate of duty upon the whole quantity as if the goods wholly consisted of that article, in the compound of which, if imported separately, would pay the highest rate of duty; but this provision shall not include varnish.

CHAP. 14 OF THE REVISED STATUTES.

OF THE WAREHOUSING OF GOODS.

SECTION.

1. Appointment of warehouses.
2. Board may establish other warehouses and make orders.
3. Goods may be warehoused and bonds given.
4. Goods entered for warehouse forfeited in certain cases.
5. Duty of officer on entry of goods for warehouse.
6. Goods—how stored and secured in warehouse.
7. Samples may be taken.
8. Owners may do certain acts to goods while in warehouse.

SECTION.

9. Goods may be removed from one warehouse to another.
10. Limitation of time for keeping goods warehoused.
11. How goods in warehouse may be transferred.
12. Penalties for interference with warehouse goods.
13. Duties on goods entered for warehouse, remitted in certain cases.
14. Goods entered for warehouse, re-entered for home consumption.
15. Warehoused goods liable for freight.

Appointment of warehouses.

1. The appointment of warehouses for the securing of goods liable to duty already established is confirmed, but may be annulled by the board of revenue.

Board may establish other warehouses and make orders.

2. The board may by order establish other warehouses at any warehousing port, and may declare what goods may be warehoused therein; and may also annul any order establishing such warehouses, but all such orders shall be forthwith transmitted to the Governor in Council, and published.

Goods may be warehoused and bonds given.

3. The importer of any dutiable goods may warehouse the same without payment of duty on the first entry thereof, on entering into a bond to the collector with two sureties by him to be approved in double the amount of duties, which bond shall be in the form now in use, and shall be otherwise made and executed as the board may direct; and if any such goods shall be thereafter entered for home use, the duties thereon shall be paid at the time of such entry, and at the same rate as if then imported and entered for the first time. If within two years from the date of the first entry the goods or any part thereof shall be sold, the collector may admit fresh security by bonds with sureties from the purchaser, and cancel the original bond or exonerate the parties thereto to the extent of the new security, but such new security shall not be given for a less sum than one-fifth part of the duties mentioned in the condition of the original bond.

Goods entered for warehouse forfeited in certain cases.

4. If goods entered for warehouse shall not be deposited therein within the time and in the manner directed by the proper officer, or shall afterwards be taken out of warehouse without entry therefor, they shall be forfeited.

Duty of officer on entry of goods for warehouse.

5. Upon entry and landing of any goods to be warehoused, the proper officer shall take a particular account thereof, and mark the contents of each package, and enter the same in a book to be kept for the purpose; and

no goods warehoused shall be delivered from warehouse except upon entry and under care of the proper officers for exportation, or upon entry for home use and payment of the duties. Whenever the whole of the goods warehoused under any entry shall be cleared from warehouse, or whenever further time shall be granted for any such goods to remain warehoused, an account shall be made out of the quantity upon which the duties have been paid and of the quantity exported, and of the quantity, to be then ascertained, of the goods still remaining in the warehouse, deducting from the whole the quantity contained in any whole package which may have been abandoned for duties; and if there shall be any deficiency of the original quantity, the duty, except as hereinafter provided, payable upon the deficiency, shall then be paid.

Goods—how stored and secured in warehouse.

6. Goods warehoused shall, by or at the charge of the owner, be stowed in such manner as that easy access may be had thereto, under penalty on such owner of twenty dollars for every omission; and they shall be stowed in such parts or divisions of the warehouse and in such manner as the collector shall direct, and the warehouse shall be secured in such manner, and visited only at such times, and in the presence of such officers, and under such regulations, as the collector, under the authority of the board, shall direct.

Samples may be taken.

7. The collector, under the regulations of the board or in his own discretion, may permit samples to be taken of goods warehoused, without entry and without payment of duty, except as the same may eventually become payable on a deficiency of the original quantity under the provisions of this chapter.

Owners may do certain acts to goods while in warehouse.

8. The collector, under the regulations of the board or in his own discretion, may permit the proprietor of goods warehoused, at his own expense, to sort, separate, pack, and repack the same as may be necessary for their preservation or more convenient disposal, and under the regulations of the board to draw off liquors into bottles

or casks, and to mix brandy with wines, and to fill up casks of liquors from other casks thereof respectively in warehouse, and to rack off wines from the lees, or mix wines; and he may also allow portions of goods so separated to be destroyed, but without prejudice to claim for duty upon the whole original quantity. Whole packages may be abandoned to the collector for duties, and shall not remain liable thereto. No portion of goods less than a whole package shall, however, be taken out of the warehouse at any time.

Goods may be removed from one warehouse to another.

9. Goods warehoused may, under the authority of the collector, be delivered on entry without payment of duty except for any deficiency, for removal to another warehouse in the same or another port in the province under bond to the satisfaction of the collector, or such other regulations as the board may make for the re-warehousing thereof or payment of duties thereon.

Limitation of time for keeping goods warehoused.

10. Goods warehoused shall be cleared for exportation or entered for home use within two years from the first entry thereof; and if not so cleared or entered the collector, unless otherwise directed by the board, shall sell the same, and the proceeds shall be applied—first to the payment of warehouse rent and other charges, next of duties, and the surplus, if any, shall be paid to the proprietor.

How goods in warehouse may be transferred.

11. When goods in warehouse are sold, the seller shall give the buyer a transfer note containing the particulars of the goods and the date of sale, and the purchaser shall lodge the same with the warehouse keeper, who shall make a minute of the transfer in a book to be kept for the purpose, and which shall be produced on application. If this provision shall not be complied with, the goods, so far as respects the officers of the revenue, shall be held the property of the seller.

Penalties for interference with warehouse goods.

12. If goods warehoused shall, with the owner's sanction, be fraudulently concealed in or removed from the

warehouse, they shall be forfeited; and if the proprietor, or any person with his knowledge, shall fraudulently open the warehouse or gain access to the goods, except in the presence of the proper officer in the execution of his duty, or shall fraudulently adulterate, reduce or increase the strength of liquors, such proprietor shall for every offence forfeit four hundred dollars.

Duties on goods entered for warehouse, remitted in certain cases.

13. If goods entered for warehouse, or for delivery therefrom, shall, by unavoidable accident, be lost or destroyed, either on shipboard or in the landing or shipping, or the receiving into or delivering from the warehouse of the same, or if any such goods shall be destroyed, or, being liquors, shall leak or evaporate while in the warehouse, the board may remit or return the duties thereon; but no abatement shall be made in respect of deficiency in quantity of liquors or of wastage in any article, unless the goods shall have been warehoused six months.

Goods entered for warehouse, re-entered for home consumption.

14. If the importer of any goods entered for warehouse and landed, shall, before the same are deposited in the warehouse, further enter the same or any part thereof for home use or for exportation, as from the warehouse, the goods so entered shall be considered constructively warehoused, and may be delivered for home use or for exportation, as the case may be.

Warehoused goods liable for freight.

15. Goods warehoused shall continue liable for freight, as if on shipboard.

CHAP. 15 OF THE REVISED STATUTES.

OF THE EXPORTATION OF GOODS AND OF DRAWBACKS.

SECTION.

1. Drawbacks allowed.
2. Warehoused goods exported free of duty.
3. No goods exported till entry and permit.
4. Entry to be made of goods entered for drawback.
5. Bond.
6. Penalty where unauthorized party enters goods outward.
7. What a valid permit.
8. Drawback allowed: on what granted.
9. Shipping permit to be certified by gauger.
10. Affidavit to be made by persons entering goods outwards.
11. Drawback on certificate.
12. How drawback obtained on goods sent coastwise.
13. Master delaying to unlade to pay tide waiter.
14. Articles for army and navy exempt.
15. Goods for army and navy—how delivered from warehouse. If not used in the service duty shall be paid. Return of articles used. No return except goods specified in return as used. Board may make

SECTION.

- other regulations. Exemption only for goods in original package.
16. Drawbacks—how obtained on shipment of such goods.
17. Goods shall be gauged and weighed; if so charged with duty.
18. If relanded in the province they shall be forfeited.
19. Officers' wines purchased under license from board.
20. Bonds for such wines cancelled, or drawback allowed.
21. Army officers' wines, &c.
22. When agent may enter, &c.
23. Drawback when not allowed.
24. Agents may export and receive drawbacks from persons abroad.
25. Board to make rules respecting exportation of liquors.
26. Goods entered for exportation forfeited if relanded or not forwarded as cleared.
27. Penalty for false documents to get drawbacks.
28. Officers to make quarterly reports of bonds.
29. When governor may suspend regulation.

Drawbacks allowed.

1. Whosoever shall export any goods on which on their entry inwards for home use the duties shall have been paid, shall be entitled to a drawback of the whole amount, such goods being of the quantity or value for which a drawback is allowed, and all drawbacks shall be under the management of the board of revenue.

Warehoused goods exported free of duty.

2. All goods warehoused on the importation thereof may be exported from warehouse without payment of duty.

No goods exported till entry and permit.

3. No goods on which upon exportation any drawback is intended to be claimed, and no goods intended to be exported from the warehouse, shall be laden until entry outward shall have been made and permit granted therefor; and no goods shall be laden except at some place at

which an officer is appointed to attend, and except in the presence or with the permission in writing of the officer; but the board may make such other regulations for carrying goods coastwise as may be expedient. All goods laden contrary to the provisions of this chapter or to any such regulations shall be forfeited.

Entry to be made of goods entered for drawback.

4. The person entering goods outward for drawback or for exportation or from the warehouse shall deliver to the collector a bill or entry written at length, containing the name of the exporter, of the ship and of the master, and of the place where bound—the particular place within the port where the goods are to be laden, the particulars of the quality and quantity of the goods and the packages, their marks and numbers and the value thereof; and the collector shall thereupon grant his shipping permit, which shall be written upon or annexed to a copy of the entry to be made by the exporter.

Bond.

5. Upon the entry outwards of any goods from the warehouse, the exporter shall give a bond in double the duties, with two sureties that they shall be landed at the place for which they may be entered or accounted for to the board.

Penalty where unauthorized party enters goods outward.

6. Every person who shall make entry outwards of goods for drawback or for exportation from warehouse, not being the proprietor thereof nor the master of the vessel, shall for every offence forfeit two hundred dollars.

What a valid permit.

7. No entry outwards nor any shipping permit, or permit for taking goods from warehouse for exportation, shall be deemed valid unless the particulars of the goods and packages shall correspond with the particulars in the entry inwards for home use or in the entry for warehousing, nor unless they shall have been properly described in the entry outwards, by the character, denomination and circumstances under which they were originally charged with duty; and any goods laden or taken out of the ware-

house by an entry outwards or shipping permit not so corresponding or not properly describing them shall be forfeited.

Drawback allowed ; on what granted.

8. A drawback of the whole duties upon goods on which the duties shall have been paid shall be allowed upon any quantity of wine not less than twenty-five gallons, or upon any quantity of spirits or other liquors not less than one hundred gallons, exported in the original packages, and upon any quantity not less than three hundred weight of coffee, or any quantity not less than ten hundred weight of sugar, or any quantity not less than two hundred gallons of molasses, or any quantity not less than five hundred pounds of leather, or any quantity not less than two hundred and fifty pounds of tea, three hundred pounds tobacco, and upon any amount not less than one hundred and twenty-five dollars of the original value of any articles charged according to the value.

Shipping permit to be certified by guager.

9. Before any goods not exported from the warehouse and being charged with duty according to the weight, guage, or measure, shall be laden for exportation, the shipping permit shall be exhibited to the guager and weigher, who shall thereupon, without fee, guage or weigh them before shipment, and certify on the permit the weight, guage, or measure thereof.

Affidavit to be made by persons entering goods outwards.

10. So soon as any goods so entered outwards, not being from warehouse, shall have been actually laden, the master and exporter shall make an affidavit annexed to the entry that the goods are shipped for exportation and not to be relanded or disposed of in the province, and that the same, to the best of their knowledge and belief, were part of the stock of the person by whom they were entered for home use, and that the goods, if subject to *ad valorem* duties, are of the value stated in the entry, and that the same is the true value at the place from whence they were originally imported; and shall specify the office where entered and the date of entry, and that they

are of the same quality, proof and description as when imported or as described in the entry outwards.

Drawback on certificate.

11. If within one year from entry outwards there shall be produced a certificate annexed to the shipping permit and signed by some principal officer of the customs or colonial revenue at the place to which the goods were exported; or if such place be a foreign country, of any consul or vice consul resident there, or an affidavit annexed to the permit of any person resident at the place and certified by a notary public or magistrate, and in which certificate or affidavit it shall be stated that the goods were actually landed at some place out of the province, or that they were lost, or that the vessel had never arrived at her destination and was supposed to be lost, the bond shall be cancelled, or if the duties have been paid, the board may allow the drawback thereon, and the exporter shall be entitled to receive the amount of the duties at the receiver general's office. All bonds not so cancelled within twelve months shall be enforced.

How drawback obtained on goods sent coastwise.

12. Whenever dutiable goods shall be sent coastwise, the person to whom they are sent may export them and receive the drawback in the name of the importer; but they must have been duly entered at the first port for exportation to the second port coastwise, and the shipping permit granted, in which it shall be stated that the duties have been paid or secured at the first port, the importing ship's name, the place whence and the time when they were imported, the marks and numbers of the packages; and all liquors must be in the original packages.

Master delaying to unlade to pay the tide waiter.

13. If the master of a vessel in which a part of the imported goods are intended to be exported shall unnecessarily delay unlading the goods intended for landing, or after unlading them delay longer than three days proceeding on the voyage, he shall pay every day to the tidewaiter employed the regular wages which would in ordinary cases be chargeable against the government, and the tidewaiter may recover the same before a justice of

the peace, and the collector shall withhold the clearance until the same are paid, with costs, if incurred.

Articles for army and navy exempt.

14. All tea, coffee, brown sugar, flour, bread, cheese, oatmeal, peas, salted suet, vinegar, oil, raisins, currants, salted beef, salted pork, butter, and cocoa, and all articles required for the military hospital, imported and warehoused or drawn from warehouse for the army or the military hospital, or navy or naval yard, by any commissary or government contractor, and which articles shall be issued and used in such service, shall be exempted from duty; and when they are required to be delivered from the warehouse the entry shall be made as for home use, and shall state that they are solely for the use of the army or military hospital, or navy or naval yard, and at the election of the board the duties shall be deposited, or a bond with two sureties and in double the duties shall be given to deliver them to the officer authorized to receive them for such service, and to account for them to the satisfaction of the board or for the duties thereon.

Goods for army and navy—how delivered from warehouse. If not used in the service duty shall be paid. Return of articles used. No return except goods specified in return as used. Board may make other regulations. Exemption only for goods in original package.

15. Upon the duties being lodged or security given a permit shall be granted, and the goods shall be delivered from warehouse in the presence of the revenue officer, and shall be conveyed and delivered in presence of a revenue officer to the commissary or other officer appointed to receive the same for the use of the army or military hospital, or on board of some of her majesty's ships, or into the naval yard, and a receipt therefor shall be signed on the permit. If any of the articles or any portion of them shall not be issued or used in the service for which designed, from being unsuitable or from any other cause, the duties shall be paid thereon, and an account thereof shall be returned to the collector under certificate of the proper officer. A return shall also be made to the collector by the proper officers of all of the said articles actually issued to and used by the troops in garrison, and as far as practicable actually used in her majesty's ships or the naval yard; and no contractor shall be entitled to

return of duties deposited except to the amount of duties on the articles comprised in such last mentioned return, and when a bond has been given every contractor shall be bound to pay the difference between the amount of such duties and the full amount of the duties on all the articles so delivered from the warehouse. The board of revenue may make such other regulations as it may deem proper concerning articles delivered for the use of the army and navy; and in every case, when the board shall be satisfied that the articles delivered from warehouse have been actually used by her majesty's troops or navy, the duties deposited shall be returned or the bond canceled; and this exemption from duty shall only apply to articles delivered to the military or naval authorities in the original package.

Drawbacks—how obtained on shipment of such goods.

16. If any of the above enumerated goods shall be shipped for such service after the duties have been paid, a drawback of the whole duties shall be allowed; but a permit for the delivery of them for such use, specifying the quantities thereof, with marks, numbers, or packages containing the same, shall have been first obtained from the collector, and the goods shall be conveyed and delivered in manner as in the preceding section prescribed for goods taken from warehouse, and the like receipts on the permits, and verification thereof made; and thereupon the amount of the duties paid thereon shall be repaid from the provincial treasury.

Goods shall be gauged and weighed; if so charged with duty.

17. Where such goods are charged with duty according to the gauge, weight, number or measure, they shall be gauged, numbered, or weighed, and marked, and the drawback paid accordingly.

If relanded in the province they shall be forfeited.

18. If such goods shall be fraudulently relanded in this province, or applied otherwise than for such use, they shall be forfeited; and every person concerned therein shall forfeit two hundred dollars.

Officers' wines purchased under license from board.

19. The board may, upon the application of the officer in command of any ship of war about to leave the pro-

vince, grant a license to purchase for the use of the officers so many gallons of wine as shall be approved by the board as adequate to their supply for three months; and the name of the person from whom such wines are to be purchased shall be therein inserted.

Bonds for such wines cancelled, or drawback allowed.

20. The person selling the wine shall obtain the permit and ship them according to the regulations, and the officers for whose use they have been purchased shall certify that they are actually on board of the ship ready for sea, and that no part shall be re-landed. The certificate, with the license, shall be delivered to the collector, and the bond on exportation from the warehouse shall be cancelled, or if the duties have been paid, the drawback shall be allowed.

Army officers' wines, &c.

21. Wines may be delivered from warehouse in the original package for the use of the officers of the army in the regimental messes in Halifax in the manner and subject to the returns, restrictions, and regulations in the preceding sections relating to articles delivered from warehouse for the use of the army, and the duties deposited shall be returned or the bonds cancelled on the certificate of the proper officer that the wines have been actually used by the officers in their regimental messes, and only as respects so much of the said wines as have been so used.

When agent may enter, &c.

22. If a proprietor of goods shall be resident more than ten miles from the office of the collector at the port of shipment, he may appoint an agent to make his entry and clear and ship his goods, or receive for him the drawback on his certificate of drawback, if payable to him; but the name of the agent and the residence of the proprietor shall be subjoined to the name in the entry and shipping permit, and the agent shall make the declaration on the entry which is required of the proprietor, and shall answer the questions that shall be put to him. Any trading corporation or company may appoint an agent for the like purposes.

Drawback when not allowed.

23. No drawback shall be allowed unless the goods be shipped within two years after the payment of the duties.

Agents may export and receive drawbacks from persons abroad.

24. If any goods which are to be exported for drawback be the property of a person residing abroad, having been consigned to some person residing in this province to be exported on account of the owner, such person may, as agent of the owner, enter, clear, and ship them, and receive the drawback thereon.

Board to make rules respecting exportation of liquors.

25. The board may make rules with regard to the exportation of any spirituous liquors on which a drawback shall be claimed, and for ascertaining the strength thereof for the allowance of the drawback, and for the prevention of fraud.

Goods entered for exportation forfeited if relanded or not forwarded as cleared.

26. If any goods entered for exportation from warehouse, or for drawback, shall not be duly exported to the place for which they were cleared out, or shall be relanded in this province, such goods not having been duly relanded as short shipped or for other just cause, or shall be carried to New Brunswick or Prince Edward Island, not having been entered and cleared direct thereto, such goods shall be forfeited, together with any vessel or boat used in the infringement of this section; and all persons concerned in the violation of this section shall forfeit double the value of the goods

Penalty for false documents to get drawbacks.

27. If any person in this province shall give any document in writing stating that goods have been landed in the province for the purpose of enabling any person to obtain a drawback thereon in the United States or in any of the colonies or provinces of North America, he shall, if unable to prove that the goods specified in such document have paid the duties thereon in this province, for every offence forfeit four hundred dollars.

Officers to make quarterly reports of bonds.

28. All officers passing exportation bonds shall report to the board of revenue once in every three months, a list of all bonds remaining uncanceled after the lapse of twelve months from the date of execution, with a view that the penalty of such bonds be strictly enforced.

When governor may suspend regulation.

29. Upon the representation of the board, the Governor in Council may suspend the operation of any regulation in this chapter for so long a time as may be deemed proper.

CHAP. 16 OF THE REVISED STATUTES.

OF THE PREVENTION OF SMUGGLING.

SECTION.

1. Officers of revenue may board vessels.
2. Officers may enter buildings in certain cases and how.
3. Officers of revenue may have a writ of assistance.
4. Collectors may enter shops and take account of stock.
5. Penalty for obstructing officers.
6. Custody of goods seized. Condemnation. Claim. Information. Proceedings before justice.

SECTION.

7. Appeal to be allowed.
8. Condemned articles—how disposed of.
9. Proceeds—how applied.
10. Regulation as to costs.
11. Tender of amends.
12. Penalties upon masters of vessels and others.
13. Vessels seized—how prosecuted. Court may order delivery.
14. Operation of regulations—how suspended.

Officers of revenue may board vessels.

1. The officers of the revenue may go on board any vessel within any port in the province and search her for prohibited and customed goods, and also on board any vessel being within one league of any of the coasts, and stay on board while she remains in port or within such distance; and if she shall continue hovering for twenty-four hours after the master shall have been required to depart, the officer may bring her into port and search her and examine her cargo, and examine her master upon oath touching the cargo and voyage; and if there be any prohibited goods on board, the ship and cargo shall be forfeited, and if the master shall not answer the questions demanded of him, or shall not truly answer the same, he shall forfeit four hundred dollars and the

ship shall be liable to seizure, and shall not be released until the penalty imposed on the master and the costs of seizure and detention are paid.

Officers may enter buildings in certain cases and how.

2. Any revenue officer having first made oath before a Justice of the Peace that he has reasonable cause to suspect that goods liable to forfeiture are in any particular building, may, in company with the justice who is hereby required to accompany him, enter such building at any time between sunrise and sunset, but if the doors are fastened then admission shall be first demanded, and the purpose for which entry is required declared, when, if admission shall not be given, the justice shall order the officer forcibly to enter, and when in either case entry shall be made, the officer shall search the building and seize all forfeited goods. These acts may be done by a revenue officer without oath, or the assistance of a Justice of the Peace in places where no justice resides, or where no justice can be found within five miles at the time of search.

Officers of revenue may have a writ of assistance.

3. Under the authority of a writ of assistance, which upon application of the board of revenue and due cause shewn, shall be granted by the supreme court or by any judge thereof and be in force for three months; any revenue officer, taking with him a peace officer, may enter any building or place in the day time, and search for and seize any goods liable to forfeiture, and if necessary for that purpose, break open any doors and packages.

Collectors may enter shops and take account of stock.

4. Every collector may at any time between sunrise and sunset enter into any building of any person dealing in dutiable goods and take an account of his stock, and if he shall refuse to open the door or shall obstruct the officer, he shall forfeit four hundred dollars.

Penalty for obstructing officers.

5. If any person shall obstruct a revenue officer employed as hereinbefore mentioned, or any person assisting him, he shall be guilty of a misdemeanor, and be punished in the discretion of the court.

Custody of goods seized. Condemnation. Claim. Information. Proceedings before justice.

6. All goods seized under the revenue laws shall be forthwith placed in custody of the nearest collector, and secured by him under the directions of the board, or if seized by any officer in charge of any revenue vessel, shall be retained on board thereof until arrival at Halifax, and shall be held to be condemned, and may be sold without further proceedings, unless the person from whom they were seized or the owner of them, or some person on his behalf, shall, within one month from the seizure, give a written notice to the seizer or to the collector in whose custody they are, of claim thereto. If claim be made within the month, then, subject however to the control of the board, the collector shall forthwith thereafter have the articles valued by three sworn appraisers who shall sign the valuation, and if it shall amount to one hundred and sixty dollars or upwards, an information shall be filed in the supreme court, otherwise an information in writing, if the seizer think proper so to proceed, may be exhibited in the name of the collector before two justices of the peace, charging the articles seized as forfeited under some particular section and chapter to be therein referred to, and praying condemnation thereof, and the justices shall thereupon issue a summons for all persons claiming interest in the seizure to appear at a certain time and place there to claim the articles or answer the information, otherwise the articles will be condemned, and a copy of the summons shall at least eight days before the time of appearance be served upon the person from whose possession the things were taken, or shall be left at or affixed to the building or vessel if there remaining, or at two public places nearest the place of seizure. If any person shall appear to answer the information, the justices shall hear and determine the matter and acquit or condemn the articles, but if no person appear, judgment of condemnation shall be given. The justices on condemnation shall issue a warrant to the collector to sell the goods.

Appeal to be allowed.

7. If either party be dissatisfied with the decision of the justices, he may appeal to the supreme court at its

next sitting in the county, and such shall be allowed upon security by bond being given to the satisfaction of the justices to abide the decision, which security, if the claimant appeal, shall be in double the appraised value of the articles, but not less in any case than eighty dollars, and if the prosecutor appeal the security shall be in eighty dollars, and the proceedings shall be sent to the supreme court, which shall hear and determine the matter in a summary manner, and confirm or reverse the judgment with or without costs, and if there be judgment of condemnation, shall order the sale of the articles.

Condemned articles—how disposed of.

8. Where articles are condemned and liable to be sold, the collector shall forthwith sell the same at public auction, giving at least five days notice thereof by advertisements, posted up in at least five of the most public places in the county, or such other notice as the board may direct; but the board, instead of such sale, may direct the articles to be destroyed.

Proceeds—how applied.

9. The collector, out of the nett proceeds of the sale, after paying the expense of the proceedings, shall pay one-half part to the seizor and the remainder as the board shall direct, and the board may thereout grant a further sum to the seizor, or may recompense the informer, or any person assisting in the seizure.

Regulation as to costs.

10. If on the trial of any information or suit brought on account of any seizure made under this chapter, judgment shall be given for the claimant, and the judge or court before whom the cause is tried shall certify on the record that there was probable cause of seizure, the claimant shall not be entitled to costs, nor shall the seizor be liable to any suit or prosecution on account of the seizure; and if on the trial of any suit or prosecution brought against any person on account of any such seizure, judgment shall be given against the defendant, and the judge or court shall certify that there was probable cause for the seizure, then the plaintiff, besides the thing seized or the value thereof, shall not be entitled

to more than four cents damages nor to any costs, nor shall the defendant in such prosecution be fined more than twenty cents.

Tender of amends.

11. The officer may, within a month after notice, tender amends to the party complaining or his attorney or agent, and may plead such tender.

Penalties upon masters of vessels and others.

12. The master and owner of any vessel in which dutiable goods shall have been imported from any place without the province, such goods not having been warehoused or the duties paid thereon according to law, shall, over and above all other penalties to which they are liable, each severally forfeit for every offence not less than forty dollars, nor more than four hundred dollars, and shall also be jointly and severally liable for the duties; and every person concerned in importing into this province, or in bringing in, importing, landing, or receiving into this province, or having knowingly in his possession any such goods whereon the duties have not been paid, or which have not been warehoused, shall, for every offence over and above all other penalties to which he is liable, forfeit not less than forty dollars nor more than four hundred dollars, and be liable for the duties.

Vessels seized—how prosecuted. Court may order delivery.

13. Vessels seized as forfeited may be prosecuted in the name of the Attorney General or Solicitor General, or any officer of the Provincial Revenue under authority of the board of revenue, by information in the supreme court. A copy of the information nailed on the mast or other conspicuous part of the vessel shall be notice to the owner and other persons interested; and if no claim be made at the expiration of a month, judgment of condemnation by default may be entered, and the vessel, her boats and appurtenances, be sold under execution. In the information it shall only be necessary to state concisely the cause of forfeiture and the chapter and section under which the forfeiture is charged. The court or a judge shall have power when a claim has been made to order delivery of the vessel on sufficient surety to respond the judgment and the value of the vessel.

Operation of regulations—how suspended.

14. Upon the representation of the board the Governor in Council may suspend the operation of any regulations in this title for so long a time as may be deemed proper.

CHAP. 17 OF THE REVISED STATUTES.

OF DISTILLERIES.

SECTION.

1. Distilling unlawful.
2. Penalties.
3. Places fitted may be entered and searched. May disconnect machinery.

SECTION.

4. Liquors may be seized and forfeited.
5. Porter, ale, beer, cider, not included.

Distilling unlawful.

1. It shall not be lawful hereafter in this province to distil, manufacture, or rectify, any alcohol, rum, gin, or other intoxicating liquor or strong waters.

Penalties.

2. Any person violating the provisions of the preceding section, or suffering the same to be violated on his premises, shall be liable to a penalty of not less than two thousand dollars nor more than six thousand dollars.

Places fitted may be entered and searched. May disconnect machinery.

3. Places fitted or suspected to be fitted for the distillation of intoxicating liquors, or for the manufacturing or rectifying of alcohol, rum, gin, or other intoxicating liquors or strong waters, may be entered and searched by any revenue officer, or by any person specially authorized by the board of revenue, and who in making such search is authorized to disconnect and remove machinery, vessels, and implements, and remove partitions, raise floors, and otherwise dismantle the premises, as far as may be necessary for such search, and who may seize and remove all machinery, vessels, and implements of every kind used in such distillation, manufacture, or rectification.

Liquors may be seized and forfeited.

4. All alcohol, rum, gin, and other intoxicating liquors or strong waters distilled, rectified or manufactured in

this province, may be seized and forfeited in the same manner and by the same proceedings as if the same were smuggled.

Porter, ale, beer, cider, not included.

5. Intoxicating liquors and strong waters in this chapter shall not include porter, ale, beer, or cider.

CHAP. 18 OF THE REVISED STATUTES.

OF LIGHT HOUSE DUTIES.

SECTION.

1. Light duties on Provincial vessels—how secured. New vessels exempt.
2. Light duties on other vessels.
3. Light duties on vessels passing through Canso.
4. Vessels in government employ exempted.
5. Collector's commission.
6. Penalty for non-payment.

SECTION.

7. Seizure authorized.
8. Vessels are to pay an additional toll of 1-16th of a penny per ton on each voyage.
9. Exempt if toll paid at port of clearance.
10. Toll—how collected and applied.
11. Meaning of voyage.
12. Duration of act.

Light duties on Provincial vessels—how secured. New vessels exempt.

1. Vessels registered in the province shall on their first voyage pay ten cents per ton to the collector of the colonial revenue, or other person in that behalf appointed by the Governor in Council, who shall deliver to the master a certificate thereof, which shall exempt the vessel from further payment until the first day of April then next; and such vessel shall not be cleared at the custom house without production of the certificate; but new vessels registered in this province, leaving the province on their first voyage, shall be exempted from duty unless they again return; and new vessels cleared on their first voyage after the first of September and returning to the province, shall be exempted from further payment of duty until the first of April next following, on payment of one-half the amount of the above duty.

Light duties on other vessels.

2. Other vessels coming into the province shall pay on their arrival ten cents per ton to the collector or other person appointed as hereinbefore mentioned, who shall grant a certificate thereof which shall exempt them from further duty until the first day of April then next.

Light duties on vessels passing through Canso.

3. Vessels passing through the Straits of Canso without the certificate hereinbefore mentioned, shall pay ten cents per ton; and a certificate thereof shall be granted which shall exempt them from further payment until the first day of April then next.

Vessels in government employ exempted.

4. This chapter shall not extend to vessels or steamers belonging to or in the service or employment of her Majesty's government, excepting steamers not belonging to her Majesty and carrying mails, which shall pay duty, and shall not extend to any ships of war of foreign governments.

Collector's commission.

5. The person receiving the duty shall pay the same into the Provincial Treasury, deducting five per cent for his commission.

Penalty for non-payment.

6. If the master of any vessel liable to duties hereunder shall refuse to pay or depart without paying the same, he shall forfeit twenty dollars, to be recovered with the duties in the name of the officer.

Seizure authorized.

7. If the master shall not pay the duty when duly demanded, the officer shall seize the vessel and detain her until the same, together with the penalty of twenty dollars, is paid.

Vessels are to pay an additional toll of 1-16th of a penny per ton on each voyage.

8. All ships, whether sailing ships or steamships, navigating from any port or ports in this province to any port or ports in the United Kingdom;

All ships, whether sailing ships or steamships, navigating from any port or ports in the United Kingdom to any port or ports in this province;

All ships, whether sailing ships or steamships, bound from any port or ports in this province upon any trans-atlantic voyage; and all ships, whether sailing ships or steamships, arriving at any port or ports in this province after any trans-atlantic voyage, shall pay to the collectors

of the colonial revenue, or other persons appointed in that behalf by the Governor in Council, in addition to the light house duties under foregoing section payable, a toll of one-sixteenth part of a penny sterling per ton of the burthen of every such ship for every such voyage; to be applied towards defraying the expense of maintaining the light house now erected on Cape Race, in the island of Newfoundland.

Exempt if toll paid at port of clearance.

9. Such toll shall not be collected from the master or owner of any ship arriving at any port in this province from any of the voyages above mentioned, if such master or owner shall produce a receipt for the toll for such voyage, signed by any officer appointed to receive such toll in the port of clearance or other port in the United Kingdom or British possessions.

Toll—how collected and applied.

10. Such toll shall be collected in manner prescribed for light house duties by this chapter, and when paid into the treasury as therein prescribed, shall be transmitted, under the authority of the Governor in Council, to the board of trade, to be applied for the purpose mentioned in the eight section.

Meaning of voyage.

11. A voyage under next preceding three sections shall be construed to mean a single trans-atlantic passage.

Duration of act.

12. This chapter shall remain in force until the first of April, one thousand eight hundred and sixty-five.

CHAP. 81 OF THE REVISED STATUTES.

OF WRECKS AND WRECKED GOODS.

SECTION.

1. Wrecked ships or goods—how, for and by whom preserved.
2. Penalties for omission to give notice of finding, &c.
3. Proceedings and punishment in case of concealment.
4. Member of Marine Court or Justice of Peace may examine parties upon oath, as to wrecks, &c.
5. Vessels in distress—how assisted.—Penalty for disobedience of orders. Property may be held until salvage paid.

SECTION.

6. Persons may pass over and use private lands, rendering assistance.—Penalty for hindrance.
7. Property in legal custody—not to be interfered with. Molesting officer, &c., a misdemeanor.
8. Proceedings of Inferior Court, may be confirmed by Supreme Court, though deficient in legal form, unless in cases of wilful error.

Wrecked ships or goods—how, for, and by whom preserved.

1. All ships and goods of every description, wrecked, abandoned or forced, on or within the soundings or shores, or found floating within the bays and rivers of this province, shall be preserved for the owners thereof, and persons finding such wrecks or goods shall immediately give notice thereof either to the officer of marine enquiry, sheriff, coroner, officers of customs, officers of impost and excise, or a justice of the peace, who shall or a majority of them, if more than one, attend forthwith and take all necessary measures for preserving such ship or goods.

Penalties for omission to give notice of finding, &c.

2. Any person so finding such ship, boats, or goods, and not giving such notice shall be liable to a fine of twenty dollars; any person taking possession of any wrecked ship, boat, or goods, and not giving such notice within twenty-four hours, shall be liable to a fine of one hundred dollars; and any person wilfully and knowingly concealing ship, wrecked goods, or property, shall be guilty of a misdemeanor.

Proceedings and punishment in case of concealment.

3. Any justice upon information on oath made before him that any such goods have been concealed, shall issue his warrant to search all places where they are suspected to be concealed, and commit to jail any person who shall appear to have wilfully concealed the same, there to remain until delivered by due course of law.

Members of Marine Court or Justice of Peace may examine parties upon oath, as to wrecks, &c.

4. Any member of a marine court of enquiry or any justice of the peace may if he shall think the circumstances demand such interference, or any person authorized in that behalf by the Governor in Council, may examine upon oath (which oath they are respectively hereby authorized to administer) any person belonging to any ship, wrecked or stranded vessel, or any other person who may be able to give any account thereof of the cargo or stores thereof as to the following matters, that is to say :

1. The name and description of the ship.
2. The name of the master and the owners.
3. The names of the owners of the cargo.
4. The ports and places from and to which the ship was bound.
5. The occasion of the distress or wreck of the ship.
6. The service rendered.
7. Such other matters or circumstances relating to such ship, or to the cargo on board the same, as the said person examining thinks necessary.

Vessels in distress—how assisted. Penalty for disobedience of orders. Property may be held until salvage paid.

5. Any of the officers hereinbefore named when any vessel shall be in danger, or shall be driven on shore or discovered floating, may command as many men of the neighborhood as may be necessary to assist in preserving the lives of the people and the property on board such vessel, and may order the person commanding any vessel at anchor to furnish his boats and as many men as he can conveniently spare, and such men are hereby required to give their assistance accordingly; any person disobeying any such order shall, upon information on oath before any justice, be committed to jail for trial unless good security be given for his appearance at the next term of the supreme court for the county, and upon conviction of such offence he shall be subject to a fine not exceeding two hundred dollars, or imprisonment for a term not exceeding six months at the discretion of the court, the property saved may be held in the possession of any of the before mentioned officers until the salvage

and charges are paid, or sufficient security is given for such payment.

Persons may pass over and use private lands in rendering assistance. Penalty for hindrance.

6. In the case of ships, boats, or goods wrecked or in danger, all persons may for the purpose of rendering assistance to such ship or boat or for saving the cargo or apparel thereof, or for saving life, pass and repass with or without carriages or horses over any adjoining lands without being subject to any interruption by the owner or occupier, so that they do as little damage as possible under the circumstances, and may also deposit on, and afterwards remove from such lands any cargo or other articles recovered from such ship or boat to remain there for a reasonable time, and any owner, occupier, or other person, giving interruption or offering hindrance or creating impediments, shall be liable to a penalty not exceeding two hundred dollars.

Property in legal custody—not to be interfered with. Molesting officer, &c., a misdemeanor.

7. No person, under any pretence whatever, shall interfere with any kind of property referred to in this chapter, if it be in the legal custody of any person unless his assistance be required, and the person in charge of any vessel wrecked or in distress, or the officer who shall come to his assistance, may repel by force any attempt to meddle therewith without his consent; any person convicted of molesting or obstructing any officer or other person having charge or employed in making salvage of any such vessel or goods, shall be punished as for a misdemeanor.

Proceedings of Inferior Court, may be confirmed by Supreme Court, though deficient in legal form, unless in cases of wilful error.

8. If any proceedings under this chapter be removed from a court of inferior jurisdiction to the supreme court, and they shall appear to have been in accordance with the justice of the case, the supreme court shall confirm the same notwithstanding the want of legal form therein, or may correct or amend the same, and give final judgment upon the merits, and shall wholly reverse the proceedings only for wilful and corrupt error.

SALVAGE.

Salvage—how deprived and remunerated.

Whenever any ship or boat is stranded or otherwise in distress, on the shore of any sea or tidal water, situate within the limits of this province, and services are rendered by any person—

1. In assisting such ship or boat.
2. In saving the lives of the persons belonging to such ship or boat.
3. In saving the cargo or apparel of such ship or boat, or any portion thereof.
4. In saving any wreck.

There shall be payable by the owners of such ship or boat, cargo, apparel, or wreck, to the person by whom such services or any of them are rendered, or by whom such wreck is saved, a reasonable amount of salvage, together with all expenses properly incurred by him in the performance of such services, or the saving of such wreck, the amount of such salvage and expenses (which expenses are hereinafter included under the term of salvage) to be determined in case of dispute in manner hereinafter mentioned.

Salvage as to lives, to be first paid. Marine Court may recommend claim to Board of Trade, where ship destroyed, &c.

Salvage in respect of the preservation of the life or lives of any person or persons belonging to such ship or boat as aforesaid, shall be payable by the owners of the ship or boat in priority to all other claims for salvage, and in cases where such ship or boat is destroyed, or where the value thereof is insufficient after payment of the actual expenses incurred to pay the amount of salvage due in respect to any life or lives, the person to whom such salvage is accorded may apply to a marine court of enquiry, who may, on investigation of the case, if it should see fit, recommend the claim to the consideration of the board of trade for some remuneration in its discretion out of the mercantile marine fund.

Dispute as to salvages—how adjudicated.

Whenever any dispute arises as to salvage, and the parties cannot agree as to the settlement thereof by arbitration, or otherwise, it shall be referred to the decision of any two justices resident near the place where the wreck is found,

or the ship or boat is laying, or to which the property saved, and every dispute with respect to salvage may be tried and adjudicated upon on the application either of the salvors or of the owners of the property saved or their respective agents.

Award—when made.

Whenever any such reference takes place the justices may determine the dispute themselves, or may call to their assistance by some writing under their hands, some competent person; and any two of them shall have power to decide the case. The award shall be made within one week from the appointment of the two justices, or of the said third person, with power for such referees or two of them, in case of the appointment of a third to extend the time by writing under their hands.

Fees of arbitrators.

The arbitrators who act shall be severally entitled to four dollars a day, but not to exceed in the whole twenty dollars for each, to be paid by the parties, or some or one of them, and in such proportions as the award may direct.

Arbitrators may call for books, &c., and examine parties on oath, &c.

The arbitrators shall have power to call for the production of books, documents, and papers, and to examine the parties and their witnesses on oath, and to administer the oaths necessary for the purpose, and the supreme court or a judge may enforce such production, or the attendance and submission to examination of parties and witnesses on the application of an arbitrator or of a party to the reference.

Appeal, &c. Costs on appeal.

An appeal lies from the award, if notice of appeal and sufficient security be given within four days after the award shall be known to the party complaining of it. The salvor, if appellant shall give sufficient security by bond in eighty dollars for payment of costs, and the owner, if appellant by bond, to answer the judgment above, under a penalty equal to the sum awarded, and eighty dollars for costs, or he may substitute the money by paying these amounts to the prothonotary to answer the judgment. The costs on the appeal shall be in the discretion of the

court or judge, but the salvor appellant shall not be entitled to any costs if the award be not increased, nor the owner appellant if the award be not diminished at least forty dollars. And the court or judge shall decide the case on its merits without regard to objections of form.

Property saved, chargeable with salvage and costs. Sale of property after award, or judgment on appeal—how regulated.

The property saved shall be charged with a lien in favor of the salvors for salvage and costs until satisfied in whosoever hands or howsoever possessed. After award not appealed from a judgment on appeal for salvage, any of the before mentioned officers having possession of the property saved, shall sell so much thereof as sufficient to pay salvage costs, if any, and expenses of sale. The property saved, not being in such possession, may be sold at public auction after due notice, under warrant from a justice who signed the award, in case there is no appeal, and under execution from the supreme court, in case of judgment on appeal, according to the forms in the schedule hereto.

Proceedings where no claimant.

If no person, within thirty days, shall appear to claim the goods so saved, the officer or person who has charge of them shall sell so much thereof as shall be sufficient to pay the salvage, with the incidental charges incurred, or if the goods are in danger of perishing, or of being lost by delay, then the whole shall be sold, and the proceeds thereof when sold put into the immediate possession of some principal officer of the customs or other responsible person, if no such officer be present who shall make an account thereof and sign the same; and if the goods or monies be not claimed within twelve months by the owner thereof, such of the goods as may be then on hand shall be sold by public auction and the proceeds thereof, reasonable expenses of such sale being deducted, paid into the treasury, there to remain until claimed by the owner, who, upon affidavit or proof of his right thereto to the satisfaction of the judge of the supreme court, shall, upon his order, receive the same out of the treasury.

Dishonest persons, &c., not entitled to salvage.

No person guilty of dishonesty, disobedience, or disorderly conduct, in relation to any shipwreck or to the saving of or

attempt to save life, vessel, or property in danger from the perils of the sea, or in relation to any property saved, or to the preservation thereof, shall be entitled to salvage.

Not to affect jurisdiction of Supreme Court or Court of Vice-Admiralty.

Nothing herein shall be construed to affect the jurisdiction of the supreme court or the court of vice admiralty.

SCHEDULE A.

WARRANT.

County of *S.S.*

To any Constable in the County of

Whereas, an award that has not been appealed from, has been made in conformity with an act of this province of wrecks and wrecked goods, by which the sum of dollars has been awarded to A B, as salvage on certain property lately wrecked and saved, at or near , on the coast of this province.

These are to command you to take so much as may be sufficient of such of the said saved goods as are not in possession of any of the officers named in the said act, in whose soever else possession the same may be found, and by sale thereof, at public auction, after due notice, to satisfy to the said A B the said sum of money, and the charges of such levy and sale, and make due return of this writ, with your doings thereon to me, within thirty days. In witness whereof, I, being a Justice of the Peace, and one of the arbitrators by whom the said award was made, have hereto set my hand and seal this day of , A.D., 18 .

EXECUTION.

County of *S.S.*

VICTORIA, by the Grace of God, of the United Kingdom of Great Britain and Ireland, Queen, &c.

To the sheriff of or any other of our sheriffs.

Whereas, an appeal from an award made in intoy form, with an act of this province, of wrecks and wrecked goods judgment has been given in the supreme court at in favor of A B, for the sum of dollars, as salvage on certain property lately wrecked and saved at or near , on the coast of this province, [and dollars for costs, in case costs were given on appeal.]

These are to command you to take so much as may be sufficient of such of the said saved goods as are not in possession of any of the officers named in the said act, in whose soever else possession the same may be found, and of the same, by sale at public auction, after due notice, to satisfy to the said A B the said sum of money, [and costs, if costs are given,] and the charges of such levy and sale whereof, fail not and make due return of this writ, with your doings thereon, unto our said supreme court, at , within thirty days.

Issued this day of , A.D., 186 , at

———, Attorney.

CHAP. 123 OF THE REVISED STATUTES.

OF THE LAW OF COPYRIGHT.

SECTION.

1. Copyright—how secured.
2. Penalties for infringing copyrights by importation.
3. Penalties for infringing copyrights by imitation or otherwise.
4. A printed copy of the title to be registered in the Provincial Secretary's Office before publication.
5. Penalty for illegally inserting an entry as registered.
6. Limitation of actions.
7. Printing or publishing a manuscript without the author's consent, actionable.

SECTION.

8. Proprietors of protected works required to furnish copies to the Legislative Libraries.
9. All books may be imported duty free except reprints of books protected by imperial act.
10. Duties collected on books protected by imperial acts—how remitted to the proprietor.
11. Fine for improperly importing, selling, or having dutiable reprints, how recovered, how applied; reprints forfeited, &c.
12. Reprints imported to be stamped.

Copyright—how secured.

1. The author of any map, chart, or book printed, or of any print engraved, within this province, who has not transferred the copyright thereof, and any other person who has legally acquired the copyright of any such map,

chart, book or print, in order to publish the same, shall have the sole right of publishing such map, chart, book or print, for the term of twenty-one years from the recording the title or the entry thereof in the office of the secretary of the province; and the author of any map, chart, book or print, not published within the province, his executors, administrators or assigns, shall have the sole right of publishing such map, chart, book or print, for the like term; and if at the expiration of such term, the author of any such map, chart, book or print, shall be living, the same right shall be continued to him for the further period of fourteen years; but he shall cause the title thereof to be a second time recorded and published, within six months before the expiration of the first term of twenty-one years; and no person shall be entitled to any right hereunder unless he shall be resident within the province at the time of his application therefor.

Penalties for infringing copyrights by importation.

2. If any other person, after the recording of the title of any map, chart or book, and publishing the same, within the times limited, shall print or import from any other country copies of such map, chart or book, without the consent of the author and proprietor thereof first had in writing signed in the presence of two witnesses, or expose to sale any such copy of such map, chart or book, such offender shall forfeit all copies of such map, chart or book, and all sheets, being part of the same, to the author and proprietor thereof, who shall forthwith destroy the same; and every such offender shall forfeit not less than twenty cents nor more than one dollar for every sheet found in his possession, to whosoever will sue for the same.

Penalties for infringing copyrights by imitation or otherwise.

3. If after the recording the title and entering of any print, any person whosoever shall engrave, etch or work, or in any manner copy or sell, in the whole or in part, by copying, varying, adding to or diminishing from the main design, or shall print, re-print, or import for sale, any such print, or any part thereof, without the consent in writing of the proprietor thereof, signed in the presence of two witnesses, or knowing the same to be so printed, re-printed or

imported, without the consent of the proprietor, shall publish, sell, or expose the same to sale, such offender shall forfeit the plates on which such print shall be copied, and all sheets of such print, and all parts thereof, to the proprietor of the original print, who shall forthwith destroy the same; and such offender shall forfeit the sum of four dollars for every print found in his custody, either printed, published, or exposed to sale, or otherwise disposed of, to whosoever will sue for the same.

A printed copy of the title to be registered in the Provincial Secretary's office before publication.

4. No person shall be entitled to benefit under these provisions in cases where any map, chart, book or print, has been already published, unless a printed copy of the title of the same shall, before publication, be deposited in the secretary's office, who shall record the same in a book kept by him for that purpose, in the words following, and give a copy thereof under his hand, to the author or proprietor, if required:

"Province of Nova Scotia.

Be it remembered that on this — day of —, A.D. 18—, A. B. of —, in the said province, has deposited in this office, the title of a map, [*chart, book, or print, as the case may be,*] the copyright whereof he claims in the words following: [*here insert the title,*] in conformity with chapter one hundred and nineteen of the revised statutes.

C. D., Provincial Secretary."

For which certificate the secretary shall receive one dollar, and one dollar for every copy, and the author or proprietor shall cause a copy of such record to be inserted in full length in the title page, or in the page following the title page of such book; and if a map, chart or print, the following words shall be impressed on the face thereof: "Entered according to law on the — day of —, 18—, by A. B., of —."

Penalty for illegally inserting an entry as registered.

5. If any person, not having legally acquired the copyright, shall print or publish any map, chart, book or print, and shall insert therein or impress thereon, that the same has been entered according to law, or words purporting the

same, he shall forfeit four hundred dollars, to be applied as hereinafter directed.

Limitation of actions.

6. Actions under this chapter shall be commenced within three years from the time when the cause of action accrued.

Printing or publishing a manuscript without the author's consent, actionable.

7. Any person printing or publishing any manuscript without the consent of the author or proprietor thereof if resident in this province, shall be liable to such author or proprietor for all damage occasioned thereby, to be recovered by a special action on the case.

Proprietors of protected works required to furnish copies to the Legislative libraries.

8. The proprietor of any map, chart, book or print, entitled to the rights and privileges hereby conferred, shall, within six months from the publication thereof, deposit one copy thereof in the library of the Legislative Council, and one copy in that of the House of Assembly.

All books may be imported duty free except reprints of books protected by imperial act.

9. All books shall be admitted into this province duty free, except re-prints of books the copyright whereof is protected by the acts of the imperial parliament.

Duties collected on books protected by imperial acts—how remitted to the proprietor.

10. On the importation of any reprint of books, bound or in covers, the copyright of which is protected by the acts of the imperial parliament, there shall be paid an *ad valorem* duty of twenty per cent., but this duty shall not extend to newspapers or other regular periodicals containing extracts only from such books. The duty when collected shall be paid into the treasury and remitted by the governor to the commissioners of customs at London, with a detailed account thereof, once a year, that the same may be paid to the registered proprietor of the copyright of the books respectively; such reprints, however, shall not be liable to duty unless the originals shall have been registered according to the provisions of the imperial act passed in the fifth and sixth years of her Majesty's reign, intituled, "An Act to amend the law of Copyright."

Fine for improperly importing, selling, or having dutiable re-prints—how recovered, how applied; re-prints forfeited, &c.

11. Any person who shall import or bring into the province for sale, use or hire, any reprints hereby made liable to duty without paying the same, or shall knowingly sell, publish, or expose to sale, or let to hire, or have in his possession any such reprint, shall be liable to a penalty of twenty dollars and double the value of every copy of such reprint, which may be sued for before two Justices of the Peace as an ordinary debt, eight dollars thereof to go to the officer who shall sue for the same, and the remainder to be paid into the treasury and remitted for the registered proprietor of the copyright; and every reprint imported contrary to these provisions shall be forfeited and sold, and one half of the proceeds thereof shall be paid into the treasury to the use of the registered proprietor, and the other to the seizing officer.

Reprints imported to be stamped.

12. Each reprint on its importation shall be stamped by the officer before whom the entry is made, and the form of the stamp shall be furnished by the Receiver General to the several outports if required.

IMPERIAL ACT 16 AND 17 VICTORIA, CHAP. 107.

SECTION.

154. Times and places for landing and shipping.

159. Absolute Prohibitions. Restrictions. Sugar and Rum may be imported into the British Possessions in the West Indies and South America, and the Mauritius, in certain cases.

SECTION.

163. Coasting Trade of the British Possessions.

164. Ship and cargo to be reported on arrival. Particulars of report. Penalty for false report.

165. Entry outwards of Ship or Cargo. Penalty for not clearing £50.

181. Officers may board ships.

Times and places for landing and shipping.

154. If any goods shall be unshipped from any ship arriving coastwise, or be shipped or water-borne to be shipped to be carried coastwise, on Sundays or Holidays, or unless in the presence or with the authority of the proper officer of the customs, or unless at such times and places as shall be appointed or approved by him for that purpose, the same shall be forfeited, and the master of the ship shall forfeit the sum of fifty pounds.

Absolute prohibitions.

159. Gunpowder, ammunition, arms, or utensils of war, except from the United Kingdom or any British Possession, and base or counterfeit coin, are hereby absolutely prohibited to be imported or brought, either by sea or inland carriage or navigation, into the British Possessions in America and the Mauritius.

Restrictions. Sugar and rum may be imported into the British Possessions in the West Indies and South America, and the Mauritius in certain cases

Sugar (not being refined in bond in the United Kingdom) and molasses until the fifth of July one thousand eight hundred and fifty-four, and rum, such sugar, molasses, and rum being the produce or manufacture of any British Possessions within the limits of the East India Company's charter, (except as hereinafter provided), or being of foreign produce or manufacture, are hereby prohibited to be imported or brought into any of the British Possessions in the continent of South America or in the West Indies (the Bahama or Bermuda Islands not included), or into the Mauritius, except to be warehoused for exportation only, and may also, by her Majesty's order in Council, be prohibited to be imported into the Bahama and Bermuda Islands; and if any goods shall be imported or brought into any of the British Possessions in America or the Mauritius, contrary hereto, the same shall be forfeited: Provided always, that it shall be lawful to import into any British Possessions in the West Indies and South America, and in the Mauritius, any sugar or rum the produce of any British Possession within the limits of the East India Company's charter into which the importation of sugar or rum the produce of any foreign country, or of any British Possession into which foreign sugar or rum may be legally imported, has been prohibited; provided that no such sugar or rum shall be so entered unless the master of the importing ship shall deliver to the proper officer of customs a certificate of origin under the hand of the proper officer at the place where the same shall have been taken on board, stating the name of the district in which such sugar or rum was produced, the quantity and quality or strength thereof, as the case may be, the number and denomination of the packages containing the same, and the name of the ship in

which they were laden, and of the master thereof, and of the officer giving the same; the shipper of such sugar or rum shall likewise certify that there had been produced a certificate under the hand and seal of the collector or assistant collector of the land or customs revenue of the district within which such sugar or rum was the produce of such district, and that the importation into such district of foreign sugar and rum, or sugar and rum the growth of any British Possession into which any foreign sugar or rum can be legally imported, is prohibited, and the master shall subscribe a declaration that such certificate was received by him at the place where the goods were taken on board, and that they are the goods therein mentioned.

Coasting trade of the British Possessions.

163. No goods or passengers shall be carried from one part of any British Possession in Asia, Africa, or America, to another part of the same possession, except in British ships.

Ship and cargo to be reported on arrival. Particulars of report. Penalty for false report.

164. The master of every ship arriving in any of the British Possessions in America or the Channel Islands, whether laden or in ballast, shall come directly, and before bulk be broken, to the custom house for the port or district where he arrives, and there make a report in writing to the proper officer of customs, in the same form and manner as hereinbefore provided on the arrival of any ship in the United Kingdom, so far as the same may be applicable; and if any goods be unladen from any ship before such report be made, or if the master fail to make such report; or make an untrue report, or do not truly answer the questions demanded of him, he shall forfeit the sum of fifty pounds, and if any goods be not reported such goods shall be forfeited.

Entry outwards of ship or cargo. Penalty for not clearing, £50.

165. The master of every ship bound from any British Possessions abroad, except the territories subject to the government of the presidencies of Bengal, Madras, and Bombay, shall deliver to the proper officer of customs an entry outwards under his hand of such ship, and also sub-

scribe and deliver to such officer a content of the cargo of such ship, if any, or state that she is in ballast, as the case may be, and answer such questions concerning the ship, cargo, if any, and voyage, as shall be demanded of him, in the same manner, as nearly as may be, as is prescribed to be observed on the entry and departure of any ship from the United Kingdom, and thereupon the proper officer shall give to the master a certificate of the clearance of such ship for her intended voyage; and if the ship shall depart without such clearance, or if the master shall deliver a false content, or shall not truly answer the questions demanded of him, he shall forfeit the sum of fifty pounds.

Officers may board ships.

181. The officer of customs may go on board any ship in any port in any British Possession in America, and rummage and search such ship for prohibited goods, and if there be any goods on board prohibited to be imported in such possession they shall be forfeited.

PROCLAMATION!

BY HIS EXCELLENCY

SIR RICHARD GRAVES MACDONNELL,

[L. S.] Knight, Companion of the Most Honorable Order
of the Bath, Lieutenant-Governor, and
Commander-in-Chief in and over Her
Majesty's Province of Nova Scotia and
its Dependencies, &c. &c. &c.

RICHARD GRAVES MACDONNELL.

SANITARY ORDERS.

WHEREAS, on the ground of extensive observations of medical men in different portions of the globe, the opinion now generally prevails that sanitary regulations are, in every respect, preferable to quarantine restrictions for preventing the introduction and spread of infectious disease in communities,—

I do therefore, by the advice of her Majesty's Executive Council of this Province, hereby order and direct:

1st. That when a vessel shall arrive at any port of this province, the captain shall report to the pilot or revenue officer all cases of sickness of whatever kind, other than ordinary sea-sickness, that may be on board.

2nd. That the revenue officer, or pilot, shall send notice thereof to the health officer of the port, or should there be no such officer, to any other duly qualified medical practitioner of the place.

3rd. That the captain, if need be, shall provide a boat and men to convey such notice, and to bring back such medical officer or practitioner, to examine the case or cases of sickness on board.

4th. That the health officer thus notified shall go on board, and having examined the cases of sickness on board, shall use such means as are necessary and proper for their recovery.

5th. In case the health officer shall find the vessel in a filthy condition, or over crowded, or that there is danger of disease spreading on board, he shall cause the sick to be taken on shore, and the vessel to be thoroughly cleansed, and in every such case the captain, agents, or owners of the vessel, shall be held responsible for all the necessary expenses incurred in cleansing the vessel or providing suitable apartments for the sick, for their removal thereto, and their treatment therein.

6th. In case of the existence of any contagious or infectious disease on board of any vessel arriving in port, the health officer is hereby authorized to take such measures for the protection of the passengers and crew on board, as also the community on shore, as are prescribed in the several regulations in chapter 54, sections 8 and 9, of Revised Statutes of Nova Scotia.

7th. That for the services thus rendered, the health officer shall be entitled to charge a reasonable sum, to be paid by the captain or agents of the vessel on behalf of the owner.

8th. That no vessel subject by these sanitary regulations to be examined, shall be admitted to entry, until a certificate of such examination, signed by the health officer, shall be exhibited, nor shall such vessel be admitted to entry or clearance until all the fees and charges authorized by these sanitary orders have been paid, as directed in chapter 54, section 3, of the Revised Statutes of Nova Scotia.

9th. In case of dispute in respect to such charges, such dispute, where the bill of charges does not exceed twenty pounds, shall be determined summarily before any two Justices of the Peace, as to the amount which is reasonable according to the accustomed rate of charge within the place, for distance and for attendance on patients of the like condition and class in life.

10th. That the Table of Fees payable to Health Officers, in all ports of the province, shall be as follows :

For visiting all vessels above 100 tons burden,	
liable to be examined	\$3 00
Of and under 100 tons	1 50
Certificate of Release.....	1 00

N. B.—In all the ports in this Province except Halifax, each health officer shall be entitled to demand, in addition to the fees above prescribed, ten cents currency for every mile of distance from the residence of the health officer to the vessel required to be visited, if the distance shall exceed two miles.

11th. That all pilots and revenue officers shall keep and carry with them copies of these sanitary regulations and instructions thereon.

12th. That any violation or disobedience of any sanitary order hereby made, shall be deemed a misdemeanor, and shall subject the person guilty thereof to a penalty not exceeding one hundred pounds.

Given under my hand and Seal at Arms,
at Halifax, this 19th day of August,
A. D. 1864, and in the Twenty-eighth
year of Her Majesty's Reign.

By His Excellency's command.

CHARLES TUPPER.

GOD SAVE THE QUEEN.

TABLE OF LIGHT DUES FOR CAPE RACE LIGHT.

AT ONE-SIXTEENTH OF A PENNY STERLING PER TON.

Tons.	Amount Stg.	Tons.	Amount Stg.	Tons.	Amount Stg.	Tons.	Amount Stg.	Tons.	Amount Stg.	Tons.	Amount Stg.
Tons and Under	s. d.	Tons and Under	s. d.	Tons and Under	s. d.	Tons and Under	s. d.	Tons and Under	s. d.	Tons and Under	s. d.
16	Free	320	8 640	656	9 960	976	5 01280	1296	6 8		
16	1 336	352	1 9656	672	3 5 976	992	5 11296	1312	6 9		
32	2 352	368	1 10672	688	3 6 992	1008	5 21312	1328	6 10		
48	3 368	384	1 11688	704	3 7 1008	1024	5 31328	1344	6 11		
64	4 384	400	2 0704	720	3 8 1024	1040	5 41344	1360	7 0		
80	5 400	416	2 1720	736	3 9 1040	1056	5 51360	1376	7 1		
96	6 416	432	2 2736	752	3 10 1056	1072	5 61376	1392	7 2		
112	7 432	448	2 3752	768	3 11 1072	1088	5 71392	1408	7 3		
128	8 448	464	2 4768	784	4 0 1088	1104	5 81408	1424	7 4		
144	9 464	480	2 5784	800	4 1 1104	1120	5 91424	1440	7 5		
160	10 480	496	2 6800	816	4 2 1120	1136	5 101440	1456	7 6		
176	11 496	512	2 7816	832	4 3 1136	1152	5 111456	1472	7 7		
192	0 512	528	2 8832	848	4 4 1152	1168	6 01472	1488	7 8		
208	1 1528	544	2 9848	864	4 5 1168	1184	6 11488	1504	7 9		
224	1 2544	560	2 10864	880	4 6 1184	1200	6 21504	1520	7 10		
240	1 3560	576	2 11880	896	4 7 1200	1216	6 31520	1536	7 11		
256	1 4576	592	3 0896	912	4 8 1216	1232	6 41536	1552	8 0		
272	1 5592	608	3 1912	928	4 9 1232	1248	6 51552	1568	8 1		
288	1 6608	624	3 2928	944	4 10 1248	1264	6 61568	1584	8 2		
304	1 7624	640	3 3944	960	4 11 1264	1280	6 71584	1600	8 3		

(A)

(Forms Sanctioned by Board of Revenue.)

MASTER'S REPORT INWARDS.

Port of
HALIFAX, N. S. { *In the Schooner "Dart," British Built, Property all British, about 82 Tons, with 4 Men, all of whom are British Men and Boys, besides Henry Oheix, a British Man, Master for this present voyage, from Boston.*

Marks and Numbers.	Quantity and Description of Articles.	Consignees.
Broomfield Mills.	295 Bbls. Flour.....	S. A. White & Co.
L. E. C. & Co.	2 Bxs Handles; 2 doz. Baskets; 1 doz. mops; 3 Coal Sifters; 100 doz. Buckets; 10 Nests Tubs; 6 doz. nests boxes; 4 Chamber sets, containing 27 packages; 57 Bedsteads; 14 bbls Childrens' Willow Carriages; 4 bxs. Chairs; 4 dozen Chairs; 2 boxes Wash- stands; 3 bdl Mats; 1 pair steps; 1 Rocking horse; 1 Meat Cutter.	L. E. Crowell & Co.
R. F.	6 Stoves, 3 Tables, 19 bbls Chairs, 1 D Stand 1 Towel Rack, 5 Rocking Chairs, 6 Bedsteads 2 Sofas, 1 Easy Chair, 2 Bureaus, 1 Office Chair; 1 Sink, 1 Toilet Table, 1 Chair.	R. Frame.
R. G. I.	1 Barrel & box Hardware; 12 boxes Mer- chandize; 4 bbls. Forks.....	R. G. Irwin.
Everett Bros.	6 Bundles Paper Boxes.....	Everett Brothers.
G. & K.	1 Box Hardware.....	Gordon & Keith.
Henry Carson.	5 Boxes Clocks.....	Henry Carson.
L. E. F. P. & K.	1 Cook Stove and Fixtures.....	L. E. Ford.
R. D. Clarke & Son A. S. & Co.	100 Rolls Felt, 4356 lbs. 1 Perambulator..... 1 Stave Machine..... 1 Small Second-hand Table..... 1 Second-hand Easy Chair..... 1 " " Cook Stove.....	Phelan & Kelly. R. D. Clarke & Son. Albro, Son & Co. Master.
SHIP'S STORES.	1½ Bbl. Flour. ¼ Cwt. Sugar. 2 Lbs. Tea. 2 Cwt. Bread. 1 Barrel Beef. 5 Gallons Molasses.	

*Built at Pugwash, in the year 1853.
Registered Halifax in the year 1858.
Owned by Henry Oheix, of Arichat.*

I, Henry Oheix, Master of the above named Vessel, do solemnly swear, that this Report, now subscribed by me, doth, to the best of my knowledge and belief, contain a full, true, and correct account of all the Goods, Wares, and Merchandize laden on board said Vessel, at the Port or place above named; and I do further swear that I have not broken bulk, nor has any part of her cargo been discharged or landed, or moved from the said Vessel since leaving the port or place aforesaid. So help me God.

Sworn to at the Custom House, this 9th day of August, 1864 }

Before me.

(Signed) **HENRY OHEIX, Master.**

(Signed) **J. STRACHAN, Pro. Collector.**

(B)

Forms Sanctioned by Board of Revenue.

ENTRY INWARDS FROM THE UNITED STATES.

In the Schooner "*Dart*,"
Henry Oheix, Master. } from Boston.

Marks and Nos.	Description of Articles.	Value for Duty. dolls. cts.	Allowance by order of Board Rev. 50 p. cent.*	Value for Duty. dolls. cts.	Rate of Duty.	Amount of Duty dolls. cts.
L. E. C & Co.	100 dozen Buckets	232 00	116 00	116 00	10 p.c	11 60
	10 nests Tubs.....	28 00	14 00	14 00	.....	1 40
	6 dozen nests Boxes.....	24 00	12 00	12 00	.....	1 20
	2 boxes Handles.....	74 00	37 00	37 00	.....	3 70
	2 dozen Baskets					
	1 dozen Mops.....					
	3 coal Sifters.....	104 00	52 00	52 00	.....	5 20
	4 Chamber Setts (27 pkgs.)..					
	14 bdls. Children's Carriages..	66 00	33 00	33 00	.....	3 30
	1 Rocking Horse.....	14 00	7 00	7 00	.....	.. 70
	1 pair Steps.....	8 00	4 00	4 00	.....	.. 40
	1 Meat Cutter.....	32 00	16 00	16 00	.....	1 60
	3 bundles Mats	92 00	46 00	46 00	.....	4 60
	4 boxes Chairs					
	4 doz. Cain Seat Chairs.....					
	57 Bedsteads.....	206 00	108 00	108 00	.....	10 80
	2 boxes Wash-stands	24 00	12 00	12 00	.....	1 20
		\$914 00		\$457 00		\$45 70

(Signed)

L. E. CROWELL & CO.

Port of Halifax, 9th August, 1864.

PORT OF HALIFAX, NOVA SCOTIA.

I, *L. E. Crowell*, of *Halifax*, do solemnly swear that the Invoice now produced by me is the original and true Invoice of all the Goods imported by *L. E. Crowell & Co.*, in the *Schr. "Dart,"* whereof *Henry Oheix* is Master, from *Boston*, that the several quantities therein are correctly stated—that all the articles contained in the several packages are correctly described, in accordance with the Tariff, and that the Goods set forth in said Invoice were purchased in, and imported from, the United States; that the prices thereof, set forth in said Invoice, are based upon the depreciated paper Currency of the United States, and that the real value of said Goods, estimated in the United States by the standard of Gold, is at least *fifty* per cent. less than the sum named in said Invoice; that the same is the true Invoice price, in such depreciated Currency, of the said Goods, set forth in this entry, at the places whence they are imported; and I do verily believe such Invoice price to be the true and correct value thereof in such depreciated Currency; and that no other Goods are in the packages than such as are entered. I also swear that nothing has been concealed or suppressed in this entry whereby to avoid the just payment of the duties imposed by the laws of this Province, and all matters are justly and truly expressed and set forth herein. So help me God.

Sworn to at the Custom House, this
10th day of August, A.D., 1864. }

(Signed)

L. E. CROWELL.

(Signed)

Edward Binney, Collector.

* Allowance made on Invoices from United States, only in accordance with orders from the Board of Revenue.

(DUPLICATE.)

[C] [Forms sanctioned by Board of Revenue.]

ENTRY INWARDS FROM THE UNITED STATES.

In the *Schooner Dart*,
Henry Oheix, Master, } from *Boston*.

Marks and Nos.	Description of Goods.	Value for Duty, dolls. cts.	Allowance by order Board Rev. 50 per cent.	Value for duty, dolls. cts.	Rate of Duty.	Amount of Duty dolls. cts.
L.E.C. & Co.	<i>Do not land without written permit from Collector.</i> 100 dozen Pulls or Buckets 10 nests Tubs 6 dozen nests boxes ... 2 boxes Handles 2 dozen Baskets 1 dozen Meas. 3 Col. Sifters 4 Chamber Setts (27 kg) 14 bdl. Children's Carriages 1 Rocking Horse 1 pair Steps 1 Meat Cutter .. 3 bundles Mats 4 boxes Chairs 4 dozen cane-seat Chairs. 57 Bedsteads 2 boxes Wash Stands...					

(Signed)

L. E. CROWELL & CO.

Port of Halifax, 9th August, 1864.

N. B.—The Master of any vessel from which dutiable articles are landed without a written permit as above, from the Collector of Customs for the district, is liable to a *fine* of *Two hundred dollars*, and the Goods are liable to forfeiture.

(D)

(Forms Sanctioned by Board of Revenue.)

BOND FOR WAREHOUSING GOODS.

KNOW ALL MEN BY THESE PRESENTS, THAT WE, *Robert G. Irwin, Charles O'Donnell, and George W. Irwin, all of Halifax, Merchants*, are held and firmly bound unto our Sovereign Lady VICTORIA, by the Grace of God, of the United Kingdom of Great Britain and Ireland, QUEEN, Defender of the Faith, in the sum of *one hundred dollars*, of Current Money of Nova Scotia, to be paid to our said Lady, the QUEEN, Her Heirs or Successors: To which payment, well and truly to be made, we bind ourselves, and each of us by himself, for and in the whole, our Heirs, Executors, and Administrators, and every of them, firmly by these Presents. Sealed with our Seals, dated this *tenth* day of *August*, in the *Twenty-eighth* year of the Reign of Her said Majesty, and in the year of our Lord One Thousand Eight Hundred and Sixty-four.

WHEREAS the above bounden, *Robert G. Irwin*, has lately imported into the Port of *Halifax*, in a Ship or Vessel called the "*Dart*," whereof *Henry Oheix* is Master, from *Boston*, the undermentioned Goods, namely:

One barrel } *Hardware.*
One box }
Six boxes Platform Scales.
Six boxes Axes,
Four dozen Hay Forks.

The duties in respect whereof have not been paid, and which Goods he is desirous of depositing in a Warehouse called *Jerusalem*, under the Provisions and Regulations of an Act of the Legislature of this Province.

NOW THE CONDITION OF THIS OBLIGATION IS SUCH, That if all the Goods so imported shall be safely deposited in such Warehouse, called as aforesaid, and shall be either duly exported or the full duties due and payable on the importation of such Goods, or on such part thereof as shall not have been exported, to be paid to the Collector of Customs or other proper officer of the Revenue, at the said Port of *Halifax*, according to the first account taken of such Goods, upon the landing of the same; and if no part thereof shall be taken out of such Warehouse until cleared from thence, upon due entry and payment of Duty, if intended for Home Consumption, or upon due entry if intended for Exportation; and if the whole of such Goods shall be so cleared from such Warehouse, and the Duties upon any Deficiency of the quantity according to such first account, shall be paid within two years from the date of the first entry thereof, then this Obligation to be void, otherwise to be and remain in full force and virtue.

(Signed) *ROBERT G. IRWIN,* (seal.)
 (Signed) *CHARLES O'DONNELL,* (seal.)
 (Signed) *GEORGE W. IRVIN,* (seal.)

Signed, Sealed, and Delivered, }
 in presence of

(Signed) *GEORGE BROWN*

(E)

(Forms Sanctioned by Board of Revenue.)

ENTRY FOR WAREHOUSING GOODS.

In the Schooner "*Dart*,"
Henry Oheix, Master, } from *Boston*.

To be Warehoused at *Jerusalem Warehouse*.

Marks and Nos.	Description of Articles.	Invoice Value. dolls. cts.	Allowance by order of Board Rev. 50 p. cent.	Value for Duty. dolls. cts.	Rate of Duty.	Amnt of Duty. dolls. cts.
R. G. I.	1 barrel Hardware.....	105 57	52 78	52 79		
	1 box do }	69 45	34 73	34 72		
	6 boxes Scales... }					
	6 boxes Axes.....	124 00	62 00	62 00		
	4 dozen Hay Forks.....	16 40	8 20	8 20		

(Signed) **ROBERT G. IRWIN.**

Port of *Halifax*, 10th August, 1864.

PORT OF HALIFAX, NOVA SCOTIA.

I, *Robert G. Irwin*, of *Halifax*, do solemnly swear that the Invoice now produced by me is the original and true Invoice of all the Goods imported by me in the *Schr. "Dart,"* whereof *Henry Oheix*, is Master, from *Boston*; that the several quantities therein are correctly stated—that all the articles contained in the several packages are correctly described, in accordance with the Tariff, and that the Goods set forth in said Invoice were purchased in, and imported from, the United States; that the prices thereof, set forth in said Invoice, are based upon the depreciated paper Currency of the United States, and that the real value of said Goods, estimated in the United States by the standard of Gold, is at least *fifty* per cent. less than the sums named in said Invoice; that the same is the true Invoice price, in such depreciated Currency, of said Goods, set forth in this entry, at the places whence they are imported; and I do verily believe such Invoice price to be the true and correct value thereof in such depreciated Currency; and that no other Goods are in the packages than such as are entered. I also swear that nothing has been concealed or suppressed in this entry whereby to avoid the just payment of the duties imposed by the laws of this Province, and all matters are justly and truly expressed and set forth herein. So help me God.

Sworn to at the Custom House, this }
 10th day of *August*, A.D., 1864. }
 Before me

(Signed) **ROBERT G. IRWIN.**

(Signed) **E. BINNEY**, Collector.

(G) (Forms Sanctioned by Board of Revenue.)

BOND FOR RE-WAREHOUSING GOODS.

KNOW ALL MEN BY THESE PRESENTS, THAT WE, *Robert G. Irwin, Charles O'Donnell, George W. Yatts, all of Halifax, Merchants*, are held and firmly bound unto our Sovereign Lady VICTORIA, by the Grace of God of the United Kingdom of Great Britain and Ireland, QUEEN, Defender of the Faith, in the sum of *one hundred dollars*, of Current Money of Nova Scotia, to be paid to our said Lady the QUEEN, Her Heirs and Successors: To which payment, well and truly to be made, we bind ourselves, and each of us, jointly, and severally, for and in the whole, our Heirs, Executors, and Administrators, and every of them, firmly by these Presents, sealed with our Seals, dated this *Sixteenth* day of *August*, in the *Twentieth-eighth* year of the Reign of Her said Majesty, and in the year of our Lord One Thousand Eight Hundred and Sixty-four.

WHEREAS the above bounden, *Robert G. Irwin*, is the proprietor of the following Goods, that is to say:

One barrel } Hardware.
 One box }
 Six boxes Platform Scales.
 Six boxes Axes.

And which said Goods are now lodged and deposited in a Warehouse called *Jerusalem Warehouse*, in the Port of *Halifax*, under the provisions and regulations of an Act of the Legislature of this Province. And whereas the said *Robert G. Irwin* intends to remove and convey the said Goods from the said Warehouse to another Warehouse, in *Liverpool, N. S.*

NOW THE CONDITION OF THIS OBLIGATION IS SUCH, That if the said Goods, and every part thereof, shall be duly delivered, without alteration or diminution, into the custody and possession of the proper Officer of the Revenue at the said last mentioned Warehouse; and if the said Goods, and every part thereof, shall be duly re-Warehoused at the said Warehouse, within the space of *ten* days, next following the date hereof, and shall be either duly exported or the full Duties due and payable on such Goods, or on such part thereof as shall not have been exported, be paid to the Collector of Customs or other proper Officer of the Revenue, of the said Port of *Liverpool, N. S.*, according to the first account taken of such Goods, upon the landing of the same; and if no part thereof shall be taken out of such Warehouse until cleared from thence, upon due entry and payment of Duty, if intended for Home Consumption, or upon due entry, if intended for Exportation; and if the whole of such Goods shall be so cleared from such Warehouse, and the Duties upon any deficiency of the quantity according to such first account, shall be paid within two years from the date of the first entry thereof, then this Obligation to be void, otherwise to be and remain in full force and virtue.

(Signed) ROBERT G. IRWIN, (seal.)
 (Signed) CHARLES O'DONNELL, (seal.)
 (Signed) GEORGE W. YATTS, (seal.)

Signed, Sealed, and Delivered, }
 in presence of }
 (Signed) GEORGE J. BROWN.

(H)

(Forms Sanctioned by Board of Revenue.)

ENTRY FOR RE-WAREHOUSING GOODS.

Ex Schr. *Dart*,
Oheix, Master } from *Boston, U. S.*

Warehoused by *self*, at Jerusalem Warehouse, *tenth* day of *August*, 1864, and now for Exportation per Schr. *Rival*, Dunlap, Master, for Liverpool, N. S.

R. G. I.	1 barrel } Hardware, 1 box } 6 boxes Platform Scales, 6 boxes Axes.
----------	--

(Signed) *ROBT. G. IRWIN.*

Halifax, 16th August, 1854.

(F)

ENTRY FOR HOME CONSUMPTION.

Ex Schr. *Dart*,
H. Oheix, Master. } from *Boston.*

Warehoused by *Robt. G. Irwin*, at Jerusalem Warehouse, *10th August*, 1864, und now for Home Consumption:

4 dozen Hay Forks,
Value.....\$16.40
Discount 50 p.c. 8.20 — \$8.20 at 10 p.c....\$0.82

(Signed) *ROBT. G. IRWIN.*

Halifax, 10th August, 1864.

(1)

(Forms sanctioned by Board of Revenue.)

OUTWARD ENTRY FOR RE-WAREHOUSING GOODS.

Outwards in the Schr. *Rival*, whereof *Dunlap* is Master, bound for *Liverpool, N. S.*, the following Goods:

Marks and Numbers.	Description of Goods.	
R. G. I.	One barrel } Hardware, One box } Six boxes Platform Scales, Six boxes Axes.	

(Signed) **ROBT. G. IRWIN**, Exporter.

Halifax, N. S., 16th day of August, 1864.

[Endorsement to the above.]

Port of *Liverpool*, }
Nova Scotia. }

This is to certify that the whole of the Goods within specified, have been duly landed and entered in this office.

Given under my Hand and Seal at the Custom House,
 this twentieth day of August, 1864.

(Signed) **JOHN H. FREEMAN**,
 Collector.

N. B.—This Entry accompanies the Goods, and when endorsed as above by the Collector, it must be returned for cancelling Exporting Bond (Form G)

(K)

(Forms Sanctioned by Board of Revenue.)

MASTER'S REPORT OUTWARDS FOR B. N. A. COLONIES.

Port of *Halifax*.Content in the *Schr. "Rover," A. Jones, Master, for St. John's, Newfoundland*, 140 Tons, no Guns, 6 Men.

No { Passengers
or
Troops. } *British Built, of Shelburne, N. S.*

Marks and Numbers of Packages.	Shippers.	Quantity and Description of Goods.	Consignees.
J. B.	J. Brown.	15 hhds. Salt, 60 bbls. Flour, 5 tubs Butter, 6 bbls. Pork, 1 bbl. Beef, 12 salmon Barrels, 6 M. Shingles, 56 bars 3 bundles } Iron. 1 bale Duck, 5 bars Steel, 2 cans Linseed Oil, 2 kegs White Lead, 1 bbl. Coal Tar, 2 parcels Hardware, 3 bundles " 1 keg Cut Nails, 1 case Dry Goods.	Jones & Co.
L. E. C. & Co.	L. E. Crowell & Co.	100 dozen Buckets, 4 Chamber Setts.	E. Emerson.

I, *Alexander Jones*, Master of the Vessel above named, do declare that the Content above written, now tendered and subscribed by me, is a just and true Account of all the Goods laden on board my Ship for this present Voyage, and of the Names of the respective Shippers and Consignees of the said Goods, and of the Marks and Numbers of the Packages containing the same.

(Signed) *ALEXANDER JONES.*

Signed and Declared before me, at the Custom
House, at the Port of *Halifax*, the 25th
day of *August*, 1864.

(Signed) *H. B. PAULIN, Controller.*

(L)

Forms sanctioned by Board of Revenue.

SHIPPER'S ENTRY OUTWARDS FOR B. N. A.

Schr. *Rover*,
Jones, Master, } for Newfoundland.

VALUE.		} Free and Duty Paid.
\$22.00	15 hhds. Salt—120 bushels	
275.00	60 bbls. Flour	
30.00	5 tubs Butter—200 lbs.	
90.00	6 bbls. Pork	
7.00	1 “ Beef	
5.00	12 Salmon Barrels	
12.00	6 M. Shingles	

(Signed) J. BROWN.

Halifax, N. S., August 25th, 1864.

(M)

ENTRY FOR DRAWBACK.

Outwards, per Schr. *Rover*,
A. Jones, Master, } For *St. John's, Nfld.*

Marks.	Description of Goods.	Value Dolls. Cts.	Rate of Duty.	Amt. Drawback Dolls. cts.
	<i>Consigned to E. Emerson, Esq.</i> 100 dozen Buckets, 4 Chamber Setts.	116 00 52 00		
		168 00	10 p.c.	16 80
	Imported in the schr. <i>Dart</i> } All duties <i>at Boston, 9th Aug. 1864.</i> } paid.			

Shipped

(Signed) EAROL BOYD, Shipping Officer.

(Signed) L. E. CROWELL & CO., Exporters.

Halifax, N. S., 25th August, 1864.

(N) (Forms Sanctioned by Board of Revenue.)

SHIPPER'S DECLARATION FOR DRAWBACK.

CUSTOM HOUSE, HALIFAX, N. S.

I, *L. E. Crowell*, do swear that the annexed entry contains a true account of the Goods now entered for Exportation, that the said Goods were Imported by me as therein expressed, and the duties thereon paid in this Office. And I do further swear that the value therein stated is the true Invoice value of the Goods at the place from whence they were originally Imported.

And further, that the said Goods are of the same quality and description as Imported, and that no part thereof is intended to be re-landed, or disposed of in this Province. So help me God.

(Signed) *L. E. CROWELL.*

Sworn before me, 25th day }
of August, 1864. }

(Signed) *EDWARD BINNEY, Collector.*

(O)

(MASTER'S DECLARATION FOR DRAWBACK.)

CUSTOM HOUSE, HALIFAX, N. S.

I, *Alexander Jones*, do swear that the Goods specified in the annexed Entry are now actually laden on board a Vessel called the "*Rover*," of which I am Master, for the purpose of exportation to *St. John's, Newfoundland*, and that no part of the said Goods is intended to be re-landed or disposed of in this Province. So help me God.

(Signed) *ALEXANDER JONES.*

Sworn before me, 25th day }
of August, 1864. }

(Signed) *EDWARD BINNEY, Collector.*

(P)

COLLECTOR'S PERMIT FOR DRAWBACK.

PERMIT *A. Jones*, to receive from the stock of *L. E. Crowell & Co.* the following Articles, viz.:

One hundred dozen Pails,
Four Chamber Setts,

And carry the same from hence to *St. John's, Newfoundland*, the duties thereon having been paid or secured in this office.

(Signed) *EDWARD BINNEY, Collector.*

Custom House, Halifax. N. S., 25th day of August, 1864.

(Q)

(Forms sanctioned by Board of Revenue.)

COASTWISE CLEARANCE.**CUSTOM HOUSE.**

Outwards.

Port of Halifax, }
Nova Scotia. }Content in the Schr. *Velocity*,
Horn, Master, bound for Pictou, N. S.

Mark and Number.	Shippers.	Quantity and description of Goods.	Importation.
B No. 1 to 10	John Brown	{ 4 puns. Rum = 631 galls. 1 hhd. Geneva 80 galls. 1 hhd. Brandy 70 galls. }	From England. Ex Warehouse.
	John Brown	2 cases Brandy 1 hhd. Sugar	
J T No. 1 to 4	J. Tobin & Co.	1 pun. Molasses 2 hhds. Sugar 2 puns. Molasses	
		8 hhds. } Sugar 2 bbls. }	
C E No. 1 to 36	Essex & Co.	4 chests Tea 21 boxes Soap 1 cask Oil 1 hhd. Sugar 2 bbls.	
C W No. 1 to 21	McLean, Campbell & Co.	1 box Coffee 4 chests Tea 1 box Tobacco 2 boxes, 6 half boxes Raisins 1 bbl. Crushed Sugar 1 bbl. Pale Seal Oil 1 box Drugs ½ chest Tea	

I, *Jas. Horne*, Master of the above named, do declare that the Content above written, now tendered and subscribed by me, is a just and true account of all the Goods laden on board my Ship for this present voyage, and the names of the respective Shippers of the said Goods, and the number of Packages containing the same.

(Signed) **JAMES HORNE.**

Custom House, 24th August, 1864.

Halifax, N. S.

[Endorsement to the above.]

Port of Halifax }
Nova Scotia. }

This is to certify that the within mentioned articles are all duty paid, except four puncheons Rum, one hogshead Geneva, and one hogshead Brandy ex Warehouse and Bond given.

(Signed) **H. B. PAULIN**, Controller.Custom House, *Halifax*,

24th day of August, 1864.

(R)

(Forms Sanctioned by Board of Revenue.)

MASTER'S OUTWARD REPORT FOR UNITED STATES.Port of *Cornwallis*.

Content in the Schooner "*Ellen Nancy*," *J. Wood*, Master, for *Boston*,
72 Tons, no Guns, 5 Men.

No { Passengers
or
Troops. } *British Built, of Windsor, N. S.*

Marks and Numbers of Packages.	Shippers.	Quantity and Description of Goods.	Consignees.
	E. C. Harris.	5000 bushels Potatoes, 200 " Turnips, 40 Cords Wood, 4 boxes Eggs, 2 " Merchandize. 30 barrels Shad.	Johnston & Co.

I, *J. Wood*, Master of the Vessel above named, do declare that the Content above written, now tendered and subscribed by me, is a just and true Account of all the Goods laden on board my Ship for this present Voyage, and of the Names of the respective Shippers and Consignees of the said Goods, and of the Marks and Numbers of the Packages containing the same.

Signed and Declared before me, at the Custom }
House, at the Port of *Cornwallis*, the 25th }
day of *August*, 1864.

(Signed) *E. RAND.*(Signed) *J. WOOD.*

(S) (Forms Sanctioned by Board of Revenue.)

SHIPPER'S ENTRY OUTWARDS FOR U. S.

Outwards per Schr. *Ellen Nancy*, } for Boston.
J. Wood, Master,

5000 bushels Potatoes.....	Value \$2500
200 bushels Turnips.....	" 50
40 cords Wood.....	" 80
4 boxes Eggs—containing 200 dozen.....	" 20
2 boxes Woollen Socks—100 dozen pair.....	" 200
30 barrels Shad.....	" 250
	\$3,100

(Signed) *E. C. HARRIS.*

Cornwallis, 25th August, 1864.

(T) **FORM OF CLEARANCE FOR THE UNITED STATES.**

Port of *Cornwallis*.

THESE are to certify all whom it doth concern, that *J. Wood*, master or commander of the Schr. *Ellen Nancy*, burthen 72 tons, mounted with *No.* guns, navigated with 5 men, *British* built, and bound for *Boston*, having on board

Merchandise,

hath here entered and cleared his said vessel according to law.

Given under our hands at the Custom House, at the Port of Cornwallis, in the *Province* of *Nova Scotia*, this *twenty-fifth* day of *August*, One thousand eight hundred and *sixty-four*.

(Signed) *E. RAND*, Controller.

(U)

(Forms Sanctioned by Board of Revenue.)

MASTER'S REPORT INWARDS WITH CARGO FOR DIFFERENT PORTS.

Port of *Parrsborough.* { *In the Schr. "Return," British Built, Property all British, about 120 Tons, with 5 Men, all of whom are British Men and Boys, besides John Crowell, a British Man, Master for this present voyage, from Boston.*

Marks and Numbers.	Quantity and Description of Articles.	Consignees.
K. B. & Co. P.	420 bbls. Flour. <i>To be landed at Cornwallis.</i>	King, Beaty & Co.
J. M. F. R. C.	{ 125 barrels Flour, 50 barrels Corn Meal, 10 chests Tea.	J. M. F. Randolph.
H. B. W. H.	<i>To be landed at Horton.</i> { 100 barrels Flour, 50 bags Bread, 12 chests Tea, 10 boxes Coffee.	H. B. Witter.
T. W. H. H.	{ 1 puncheon Molasses, 2 boxes Boots, 10 sides Sole Leather.	T. W. Hennigar.
T. S. H. W.	<i>To be landed at Windsor.</i> { 50 barrels Flour, 50 bags Bread, 10 boxes Woodware, 10 bundles Brooms, 8 boxes Tobacco.	T. S. Harding.
W. & E. W. D. W.	{ 50 sides Leather, 4 casks Hardware, 3 pieces Castings, 5 casks Vinegar.	W. & E. W. Dimock.
SHIP'S STORES	One bag Bread, One ullage barrel Pork, One ullage box Tea, One ullage barrel Molasses, One Can Burning Fluid.	

*Built at Cornwallis, in the year 1849.
Registered at Windsor in the year 1860.
Owned by Joseph Smith, et al, of Windsor.*

I, *John Crowell*, Master of the above named Vessel, do solemnly swear, that this Report, now subscribed by me, doth, to the best of my knowledge and belief, contain a full, true, and correct account of all the Goods, Wares, and Merchandize laden on board said Vessel, at the Port or place above named; and I do further swear that I have not broken bulk, nor has any part of her cargo been discharged or landed, or moved from the said Vessel since leaving the port or place aforesaid. So help me God.

Sworn to at the Custom House, }
this 27th day of August, 1864. }
Before me

(Signed) *JOHN CROWELL, Master.*

(Signed) *JAMES RATCHFORD, Collector.*

(V)

Forms sanctioned by Board of Revenue.)

COASTWISE CLEARANCE WITH DUTIABLE ARTICLES.

Ex same bottom.

Port of Parrsborough.

THESE are to certify to all whom it doth concern, that *John Crowell*, master or commander of the *Schr. Return*, burthen 120 tons, mounted with no guns, navigated with *five* men, *British* built and bound for *Cornwallis, Horton, and Windsor*, having on board, viz. :

To be landed at Cornwallis.
 J. M. F. R. { One hundred and twenty-five barrels Flour
 C { Fifty barrels Corn Meal
 { Ten chests Tea

To be landed at Horton.
 H. W. B. { One hundred barrels Flour
 H { Fifty bags Bread
 { Twelve chests Tea
 { Ten boxes Coffee

To be landed at Windsor.
 T. W. H. { One puncheon Molasses
 H { Two boxes Boots
 { Two sides Leather

To be landed at Windsor.
 T. S. H. { Fifty barrels Flour
 W. { Fifty bags Bread
 { Ten boxes Woodware
 { Ten bundles Brooms
 { Eight boxes Tobacco

W. & E. W. D. { Fifty sides Sole Leather
 W. { Four casks Hardware
 { Three pieces Castings
 { Five casks Vinegar

hath here entered and cleared his said vessel according to law.

Given under our hands at the Custom House, at the port of *Parrsborough*, in the *Province of Nova Scotia*, this *twenty-ninth* day of *August*, one thousand eight hundred and sixty-four.

(Signed) JAMES RATCHFORD,
 Controller.

¶ This clearance is to be endorsed as above by the Controller at each port where goods are landed.

(W)

(Forms Sanctioned by Board of Revenue.)

MASTER'S REPORT INWARDS.

Port of *Cornwallis.* } In the *Schr. Return*, British built, property all British, about 120 tons, with five men, all of whom are British Men and Boys, besides *John Crowell*, a British Man, Master for this present voyage, from *Boston* via *Parrsborough*.

Marks and Numbers.	Quantity and description of Articles.	Consignees.
J. M. F. R. C.	{ 125 barrels Flour 50 barrels Corn Meal 10 chests Tea <i>To be landed at Horton.</i>	J. M. F. Randolph
H. B. W. H.	{ 100 barrels Flour 50 bags Bread 12 chests Tea 10 boxes Coffee	H. B. Whitter
T. W. H. H.	{ 1 puncheon Molasses 2 boxes Boots 10 sides Sole Leather <i>To be landed at Windsor.</i>	T. W. Henigar
T. S. H. W.	{ 50 barrels Flour 50 bags Bread 10 boxes Woodware 10 bundles Brooms 8 boxes Tobacco	T. S. Harding
W. & E. W. D. W.	{ 50 sides Seather 4 casks Hardware 3 pieces Castings 5 casks Vinegar	W. & E. W. Dimock
Ship Stores	{ 1 box Bread 1 ullage barrel Beef 1 ullage barrel Pork 1 ullage box Tea 1 ullage bbl. Molasses 1 can Burning Fluid	

Built at *Cornwallis*, in the year 1849.Registered at *Windsor*, in the year 1840.Owned by *Jos Smith, et al.*, of *Windsor*.

I, *John Crowell*, Master of the above named vessel, do solemnly swear that this report, now subscribed by me, doth, to the best of my knowledge and belief, contain a full, true, and correct account of all the goods, wares, and merchandize laden on board said vessel, at the port or place above named; and I do further swear that I have not broken bulk, nor has any part of her cargo been discharged or landed, or moved from the said vessel since leaving the port or place aforesaid, *except such as have been duly entered at Parrsborough.* So help me God.

(Signed) *JOHN CROWELL*, Master.

Sworn to at the Custom House, this 29th }
 day of *August*, 1864, before me, }

(Signed) *E. RAND*, Collector.

(X)

(Forms sanctioned by Board of Revenue.)

MASTER'S REPORT INWARDS.**Port of
Horton.**

{ In the *Schr. Return*, British built, property all British, about 120 tons, with 5 men, all of whom are British men and boys, besides *John Crowell*, a British man, Master for this present voyage, from *Boston via Parrsborough and Cornwallis*.

Marks and Numbers.	Quantity and description of Goods.	Consignee.
H. B. W. H.	{ 100 barrels Flour 50 bags Bread 12 chests Tea 10 boxes Coffee	H. B. Whitter
T. W. H. H.	{ 1 puns. Molasses 2 boxes Boots 10 sides Sole Leather	T. W. Henigar
<i>To be landed at Windsor.</i>		
T. S. H. W.	{ 50 barrels Flour 50 bags Bread 10 boxes Woodware 10 bundles Brooms 8 boxes Tobacco	T. S. Harding
W.&E.W.D. W.	{ 50 sides Sole Leather 4 casks Hardware 8 pieces Castings 5 casks Vinegar	W. & E. W. Dimock
Ship's Stores	{ 1 bag Bread 1 ullage barrel Baef 1 ullage barrel Pork 1 ullage box Tea 1 ullage barrel Molasses 1 can Burning Fluid	

Built at *Cornwallis*, in the year 1849.Registered at *Windsor*, in the year 1860.Owned by *Joseph Smith, et al.*, of *Windsor*.

I, *John Crowell*, master of the above named Vessel, do solemnly swear that this report, now subscribed by me, doth, to the best of my knowledge and belief, contain a full, true, and correct account of all the goods, wares, and merchandize laden on board said vessel, at the port or place above named; and I do further swear that I have not broken bulk, nor has any part of her cargo been discharged or landed, or moved from the said vessel since leaving the port or place aforesaid, *except such as have been duly entered at Parrsborough and Cornwallis*. So help me God.

(Signed) **JOHN CROWELL**, Master.

Sworn to at the Custom House,
this 30th day of August, 1864,
before me,

(Signed) **EDWIN DEWOLF**, Collector.

(Y)

(Forms Sanctioned by Board of Revenue.)

MASTER'S REPORT INWARDS.

Port of Windsor. { In the Schr. *Return*, British built, property all British, about 120 tons, with five men, all of whom are British men and boys, besides *John Crowell*, a British man, Master for this present voyage, from *Boston via Parrsboro', Cornwallis and Horton*.

Marks and Numbers.	Quantity and Description of Articles.	Consignees.
T. W. H. W.	{ 50 barrels Flour, 50 bags Bread, 10 boxes Woodware, 10 bundles Brooms, 8 boxes Tobacco.	T. S. Harding.
W. & E. W. D. W.	{ 50 sides Sole Leather, 4 casks Hardware, 3 pieces Castings, 5 casks Vinegar.	W. & E. W. Dimock
Ship's Stores	{ One bag Bread, One ullage barrel Beef, One ullage barrel Pork, One ullage box Tea, One ullage barrel Molasses, One Can Burning Fluid.	

Built at *Cornwallis* in the year 1849.Registered at *Windsor* in the year 1860.Owned by *Joseph Smith, et al*, of *Windsor*.

I, *John Crowell*, Master of the above named Vessel, do solemnly swear, that this Report, now subscribed by me, doth, to the best of my knowledge and belief, contain a full, true, and correct account of all the Goods, Wares, and Merchandize laden on board said Vessel, at the Port or place above named; and I do further swear that I have not broken bulk, nor has any part of her cargo been discharged or landed, or removed from the said Vessel since leaving the port or place aforesaid, *except such as have been duly entered at Parrsborough, Cornwallis and Horton*. So help me God.

(Signed) *JOHN CROWELL, Master.*

Sworn to at the Custom House,
this 31st day of *August*, 1864. }

Before me

(Signed) *EDWARD O'BRIEN, Collector.*

(Z)

(Forms Sanctioned by Board of Revenue.)

BOND FOR EXPORTATION.

KNOW ALL MEN BY THESE PRESENTS; THAT WE, *James E. Bond, Alfred H. Gray, and George Full, all of Halifax, Merchants,* are held and firmly bound unto our Sovereign Lady VICTORIA, by the Grace of God, of the United Kingdom of Great Britain and Ireland, QUEEN, Defender of the Faith, in the sum of

Four Thousand Dollars,

of Current Money of Nova Scotia, to be paid to our said Lady the QUEEN, Her Heirs, or Successors: To which payment, well and truly to be made, we bind ourselves, and each of us by himself, for and in the whole, our Heirs, Executors, and Administrators, and every of them, firmly by these Presents. Sealed with our Seals, dated this 31st day of *August*, in the *Twenty-eighth* year of the Reign of Her said Majesty, and in the year of our Lord One Thousand Eight Hundred and *Sixty-four*.

WHEREAS, the above bounden, *James E. Bond,* has given notice of his intention to export to *St. John, N. B.* in the Ship or Schooner *Jukiet, Wm. Simpson,* Master,

*Fifty Hogsheads Sugar,
One Hundred Puncheons Molasses,*

which said Goods are now deposited in the Warehouse called *Jerusalem Warehouse,* in the Port of *Halifax,* under the Provisions and Regulations of an Act of the Legislature of this Province.

NOW THE CONDITION OF THIS OBLIGATION IS SUCH, That if the said Goods, and every part thereof, shall be duly shipped, and shall be exported to and landed at *St. John, New Brunswick* aforesaid, or if the above bounden shall account for the said Goods to the satisfaction of the Board of Revenue of the Province, then this obligation to be void, otherwise to be and remain in full force and virtue.

(Signed)	JAMES E. BOND	(seal.)
(Signed)	ALFRED H. GRAY	(seal.)
(Signed)	GEORGE FULL	(seal.)

Signed, Sealed, and Delivered, }
in presence of }

(Signed) **C. F. DAVIS.**

(Specimen Sheet.)

No. 1. Return of Imports for Colonial Blue Book.

Total Imports into the Port of Liverpool, in the Quarter ended 30th day of June, 1864.

Articles.	Countries.	Imported.		Home Consumption.		Rate of Duty.	Duty collected dolls. cts.
		Quantity.	Value dolls. cts.	Quantity.	Value. dolls. cts.		
Cotton Manf.	G. Britain	pkgs. 12	2000 00	.....	3000 00	10 per cent.	300 00
Geneva	do.	gals 1262	1069 00	1262	.....	70c. per gl.	883 40
Sugar—crushed	do.	lbs. 868	78 00	868	.....	\$2 per 10 ^{lb}	17 36
Tea	do.	lbs. 420	168 00	1260	.....	6c. per lb.	75 60
			\$3255 00				
Coffee, viz. Green	B. W. I.	lbs. 1228	194 00	228	.....	4c. per lb.	9 12
Fruit, Oranges	do.	No. 1000	15 00	.....	15 00	10 per cent.	1 50
Molasses	do.	gls. 21000	4200 00	21500	.....	5c. per gall.	1075 00
Spirits, viz. Rum	do.	gls. 1575	945 00	2375	.....	40c. p. gall.	950 00
Sugar, viz. raw	do.	lbs. 10000	600 00	12000	.....	\$ 1.50 p. 100lb	180 00
			\$4954 00				
Bread, viz. fine	N. Bruns.	lbs. 181	8 00	181	.....	1c. per lb.	1 81
Canvas	do.	pkgs. 14	2240 00	.....	2240 00	5 per cent.	112 00
Chocolate	do.	lbs. 406	40 00	406	.....	3c. per lb.	12 18
Coffee—ground	do.	lbs. 120	25 00	120	.....	5c. per lb.	6 00
Fish—Alewives	do.	bbls. 340	1020 00	340	.....	Free	
Glass	do.	pkgs. 1	19 00	.....	19 00	10 per cent.	1 90
Lime	do.	bbls. 10	10 00	10	.....	Free	
Molasses	do.	galls. 140	30 00	140	.....	5c. per gal.	7 00
Oakum	do.	lbs. 1200	96 00	.....	96 00	5 per cent.	4 80
Paint and Putty	do.	pkgs. 2	54 00	.....	54 00	10 per cent.	5 40
Tea	do.	lbs. 240	96 00	240	.....	6c. per lb.	14 40
Woodware	do.	pkgs. 4	23 00	.....	23 00	10 per cent.	2 30
			\$3661 00				
Burning Fluid	U. States	galls. 742	371 00	742	.....	10c. per gl.	74 20
Candles—tallow	do.	lbs. 149	22 00	149	.....	3c. per lb.	4 47
Drugs, viz.: patent medicines	do.	box 1	25 00	.....	25 00	20 per cent.	5 00
Flour, viz., wheat	do.	bbls. 1140	6840 00	1140	.....	Free	
cornmeal	do.	bbls. 50	150 00	50	.....	Free	
Furniture	do.	pkgs. 22	330 00	.....	330 00	10 per cent.	33 00
Fruit—Raisins	do.	lbs. 170	17 00	170	.....	2c. per lb.	3 40
Leather, viz.: Sole Leather	do.	lbs. 200	50 00	200	.....	4c. per lb.	8 00
Boots and Shoes	do.	pkgs. 12	480 00	.....	480 00	10 per cent.	48 00
Naval Stores, viz. Pitch	do.	bbls. 100	800 00	.....	800 00	5 per cent.	40 00
Oil—Paraffine	do.	galls. 400	200 00	400	.....	7c. per gal	28 00
Tobacco—manf.	do.	lbs. 1400	420 00	1400	.....	5c. per lb.	70 00
Woodware	do.	pkgs. 10	90 00	.....	90 00	10 per cent.	9 00
			\$7795 00				\$3982 84

(Signed)

JOHN H. FREEMAN,
Collector.Port of Liverpool, N. S.
30th day of June, 1864.

(Specimen Sheet.)

No. 2. Return of Exports for Colonial Blue Book.

Total Exports from the Port of Pictou in the Quarter ended 30th day of June, 1864.

Articles.	Countries.	In British Ships.		In Foreign Ships.		Total Quantity.	Total value. dolls. cts.
		Quantities.	Value in dollars.	Quantities	Value in dollars.		
Fish, viz. Codfish	B. W. I.	lbs. 86000	3440 00	.....	.....	lbs. 86000	3440 00
Mackerel	do.	bbls. 4786	28716 00	.....	.....	bbls. 4786	28716 00
Woodware, viz.: Boards & Planks	do.	ft. 300000	3000 00	.....	.....	ft. 300000	3000 00
Staves	do.	pcs. 2000	400 00	.....	.....	pcs. 20000	400 00
Flour, viz. Wheat	do.	bbls. 3848	22116 00	.....	.....	bbls. 3848	22116 00
Grain, viz. Oats	do.	bush. 2745	1060 00	.....	.....	bush. 2745	1060 00
Pork	do.	bbls. 174	2088 00	.....	.....	bbls. 174	2088 00
			60820 00				
Flour, viz. Wheat	P.E. Isl'd	bbls. 750	4500 00	.....	.....	bbls. 750	4500 00
Molasses	do.	gals. 8000	3200 00	.....	.....	gals. 8000	3200 00
Sugar, viz. raw	do.	lbs. 1896	188 00	.....	.....	lbs. 1896	188 00
Tea	do.	lbs. 180	80 00	.....	.....	lbs. 180	80 00
			7968 00				
Grain, viz. Barley	N. Bruns.	bush. 843	590 00	.....	.....	bush. 843	590 00
Molasses	do.	gals. 5697	2050 00	.....	.....	gals. 5697	2050 00
Spirits, viz. Rum	do.	gals. 2000	1750 00	.....	.....	gals. 2000	1750 00
Sugar, viz. raw	do.	lbs. 8690	695 00	.....	.....	lbs. 8690	695 00
			5085 00				
Grain, viz. Oats	G. Britain	bush. 7000	2450 00	.....	.....	bush. 7000	2450 00
Hides—Seal Skins	do.	No. 5680	1704 00	.....	.....	No. 5680	1704 00
Sheep Skins	do.	No. 300	120 00	.....	.....	No. 300	120 00
Pork	do.	bbls. 450	3750 00	.....	.....	bbls. 450	3750 00
Wood, viz. Deals	do.	s.f. 175000	1750 00	s.f. 309000	3000 00	ft. 475000	4750 00
Scantling	do.	" 300000	240 00	.....	.....	ft. 300000	2400 00
Spars	do.	No. 76	304 00	No. 100	200 00	No. 176	504 00
Timber	do.	tons 1164	5556 00	tons 600	3600 00	tons 1764	9156 00
			18034 00		6800 00		
Fish, viz. Herring	U. States	bbls. 264	792 00	.....	.....	bbls. 264	972 00
Salmon	do.	bbls. 84	976 00	.....	.....	bbls. 84	796 00
Fish Oil	do.	gals. 3309	1650 00	.....	.....	gals. 3300	1650 00
Grain, viz. Oats	do.	bush. 4622	1617 00	.....	.....	bush. 4622	1617 00
Gypsum—Plaster	do.	tons 280	380 00	.....	.....	tons 280	380 00
Hides—Seal Skins	do.	No. 12416	4966 00	.....	.....	No. 12416	4966 00
Vegetables, viz.: Potatoes	do.	bush. 7000	2100 00	.....	.....	bush. 7000	2100 00
Turnips	do.	bush. 3440	860 00	.....	.....	bush. 3440	860 00
			13341 00				
Fish, viz. Codfish	Spain.	lb. 200000	6000 00	.....	.....	lb. 200000	6000 00
Smoked	do.	pkgs. 784	643 00	.....	.....	pkgs. 784	633 00
			\$6643 00				118691 00

(Signed)

DAVID McCULLOCH,
Collector.Port of Pictou, N. S.
30th day of June, 1864.

(Specimen Sheet.)

No. 3. Inward Shipping Return for Colonial Blue Book.

Number, Tonnage and Crews of Vessels entered at the Port of Halifax, for the Quarter ended 31st day of December, 1863.

COUNTRIES FROM WHENCE ARRIVED.	BRITISH.										FOREIGN.										TOTAL.										
	WITH CARGOES.					IN BALLAST.					TOTAL.					WITH CARGOES.					IN BALLAST.					TOTAL.					
	Val.			Tons.		Crew		Val.			Tons.		Crew		TOTAL.					Val.			Tons.		Crew		TOTAL.				
	Val.	Tons.	Crew	Val.	Tons.	Crew	Val.	Tons.	Crew	Val.	Tons.	Crew	Val.	Tons.	Crew	Val.	Tons.	Crew	Val.	Tons.	Crew	Val.	Tons.	Crew	Val.	Tons.	Crew	Val.	Tons.	Crew	
United Kingdom.....	21	12223	821	...	...	...	21	12223	821	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canada.....	29	2367	178	...	...	...	29	2367	178	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
New Brunswick	14	961	67	1	80	9	15	1041	76	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Newfoundland	76	5687	495	...	...	...	76	5687	495	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
P. E. Island.....	137	6443	511	...	...	...	137	6443	511	1	32	3	...	...	...	1	32	3	...	...	...	...	...	...	...	...	...	...	...	...
British West Indies.	38	5103	318	7	1061	66	45	6164	384	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spanish West Indies.	11	1147	68	12	1234	78	23	2381	146	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
United States	78	11105	644	15	7995	714	93	19100	1358	4	535	25	1	194	6	5	729	31	82	11640	669	1	94	6	98	19829	1389	...	...	...
Other Countries, viz.																															
Malaga.....	3	286	17	...	...	...	3	286	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Matamoros	1	181	7	...	...	...	1	181	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Oporto.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
otals.....	408	45494	3126	35	10370	867	443	55864	3993	6	800	39	1	194	6	7	994	45	414	46324	3165	21	2469	159	450	56858	4038	...	...	...

(Signed) EDWARD BINNEY, Collector.

Port of Halifax, N. S.,
30th day of June, 1864.

No. 4.

Outward Shipping Return for Colonial Blue Book.

66

Number, Tonnage and Crews of Vessels cleared at the Port of Halifax, for the Quarter ended 31st day of December, 1863.

COUNTRIES FOR WHICH CLEARED.	BRITISH.						FOREIGN.						TOTAL.					
	WITH CARGOES.			IN BALLAST.			TOTAL.			WITH CARGOES IN BALLAST.			TOTAL.			WITH CARGOES.		
	Val.	Tons.	Crew	V.	Tons.	Crew	Val.	Tons.	Crew	Val.	Tons.	Crew	Val.	Tons.	Crew	Tons.	Val.	Crew
United Kingdom...	9	8574	754	...	...	...	9	8574	754	...	...	...	...	...	...	9	8574	754
Canada.....	18	1347	100	3	165	12	21	1512	112	...	...	...	...	...	...	18	1347	100
New Brunswick	16	1900	145	2	360	13	18	2209	158	...	...	...	...	...	...	16	1900	145
Newfoundland	48	3474	324	...	...	...	48	3474	324	...	...	...	...	...	...	48	3474	324
P. E. Island	59	2842	205	10	613	46	69	3455	274	1	31	3	...	...	...	60	2873	208
British West Indies	59	8905	532	...	...	...	59	8905	532	...	...	...	...	...	...	59	8905	532
Sanish West Indies	28	2922	201	...	...	...	28	2922	201	...	...	...	...	...	...	28	2922	201
United States	56	6258	342	9	10459	942	65	17717	1284	...	...	...	1	895	19	65	17717	1234
St. Pierre Miquelon.	2	86	7	...	...	...	2	86	7	...	...	...	...	...	...	2	86	7
Other Countries, viz.	1	76	6	...	...	...	1	76	6	...	...	...	...	...	...	1	76	6
Mexico.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spain.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
New Hebrides	1	115	14	...	...	...	1	115	14	...	...	...	...	...	...	1	115	14
Totals.....	297	36499	2630	24	11537	1013	321	49036	3666	6	1150	65	1	895	19	7	2043	84
										312						49108	3637	161973
																	99	328
																	51081	3727

(Signed)

H. B. PAULIN, Comptroller.

Port of Halifax, N. S.,

30th day of June, 1864.

No. 5.

Annual Return of Shipping for Colonial Blue Book.

Abstract of Vessels registered in the port of Halifax, on the 30th day September, 1863, showing the number which have been lost, broken up, or otherwise destroyed, sold to foreigners, or registered de novo, since the last account was made up.

	Number.	Tons.	Value in dollars.	Number.	Tons.	Value in dollars.
Total amount of last year's account.....	.....	.....	.....	...1632	..82555	1754656
Struck off, viz.:						
Vessels wrecked, foundered, destroyed by fire, and missing.....	...17	...1964	...39280			
Broken up, or otherwise destroyed as unseaworthy .....	...4	...359	...7180			
Seized by the United States government as a prize .....	...1	...66	...1320			
Transferred and registered de novo in the port, and transferred to other British ports .....	...14	...4760	...142800	....63	...7149	190580
Balance existing from last year's account .....	.....	.....	.....	...1569	..75406	1564075
Added in 1863:						
New vessels .....	...32	...7344	...293760			
Vessels registered de novo on account of purchase .....	...15	...1199	...35970			
Transferred from other ports .....	...37	...4372	...131160	....84	..12915	460890
Total at Halifax, 30th September, 1863.....	.....	.....	.....	...1653	..88321	2024966

41
13

(Signed)

H. B. PAULIN,
Registrar of Shipping.

Port of Halifax, Nova Scotia.

No. 6.

Return of Vessels Built; for Colonial Blue Book.

An Account of all the new Vessels, registered in the Port of Halifax, during the year ended the 30th September, 1863, shewing the name, rig, tonnage, where built, builder's names, and estimated value in dollars currency.

Vessels Names.	Rig.	Tonnage.	Where Built.	Master Builder's Name.	Estimated Value in Dollars.
Thetis	Schooner	78	Marie Joseph	William Rutledge	3120
Clyde	Ship	903	Maitland	James Crowe	36120
Atalanta	Ship	776	Bedford	Nicholas Mosher	31040
Advent	Brigantine	184	Maitland	John Crowe	7360
Leo	Brigantine	254	Londonderry	Robert Faulkner	10160
Elsie	Brigantine	112	Lunenburg	Herbert Young	4480
Saucy	Schooner	34	Chester	Joseph C. Morgan	1360
Golden Rule	Barque	305	Londonderry	John Dykeman	12200
James Crowe	Brigantine	217	Truro	James Crowe	3680
Chester	Schooner	87	Chester	Joseph C. Morgan	3480
Clio	Brigantine	118	Halifax	John McPherson	4720
Sarah Crowell	Brigantine	147	Barrington	Thomas Crowell	5880
Enterprise	Barque	473	Londonderry	John Buckler	18920
Morning Light	Schooner	38	Chezetcook	John Smith	1520
Haldee	Brig	123	Shelburne	James Muir	4920
Cleo	Brigantine	257	Londonderry	John McLellan	10280
J. Cummings	Barque	455	Londonderry	Samuel Geddes	18200
Delta	Schooner	115	Pomquet	William A. Cook	4600
D. Grant	Schooner	116	Antigonishe	Charles Doirant	4640
Caroline	Schooner	41	Harbour au Beuché	Moses Broro	1640
Cumberland	Barque	328	Napan	James Fullerton	13120
Ann	Barque	389	Maitland	Archibald McCollum	15560
Lilly Dale	Schooner	24	Newdiquoddy	Alexander Hestor	960
Amelia	Schooner	35	Pope's Harbour	Archibald Bollong	1400
Chief	Brig	299	Truro	David Dart	11960
Helen	Schooner	42	Ship Harbour	John Siteman	1680
Duart Castle	Barque	597	Tatamagouche	Archibald Campbell	23880
Racer	Schooner	76	Clyde River	Thomas Coffin	3040
Stranger	Brigantine	197	Maitland	John Trahey	7880
Amanda Jean	Brigantine	182	Noel	Archibald Thompson	7280
Margaret	Schooner	30	Port Piswick	George Young	1200
Norn	Barque	312	New-Glasgow	James W. Carmichael	12480
		7344			\$293760

(Signed) H. B. PAULIN,
Registrar.

Port of Halifax, N. S.,
30th day of September, 1863.

No. 7.

PORT OF DICBY, NOVA SCOTIA.

A Quarterly Return of Articles imported within the District of Digby, between the 31st day of March, 1864, and the 30th day of June, 1864, subject to Provincial Duties for the support of Her Majesty's Government, Nova Scotia.

Date.	Vessel's Name.	Master's Name.	From whence.	Importer's Name.	Ale and Porter, 6c. p. gall.	Beef and Pork, \$1 p. bbl.	Bacon and Hams, \$2 per 100 lbs.	Butter and Lard, \$1 75 p 100 lbs.	Brandy, 90c. p. gall.	Burning Fluid, 10c. p. gall.	Cordials, 90c. p. gall.	Cheese, \$1 p. 100 lbs.	Candles.	Coffee.		Chocolate, &c. 3c. p. lb.	Cinnamon, &c. 5c. p. lb.	Crackers, &c. \$1 p. 100 lbs.	Flour, 25c. p. bbl.	Ginger, Pepper, &c. 4c. p. lb.	Geneva, 71c. p. gall.	Leather, &c. p. lb.	Molasses, 5c. p. gall.	Oil—Rock, &c. 7c. p. gall.		
April 6	Digby.	Watt	St. John	Alex. Adams.	..	..	..	..	..	..	..	..	40	p. lb. 3c.	p. lb. 4c.	p. lb. 5c.	6	12	21	..	..	..	26
" 11	"	"	"	Wm. Smith.	..	..	..	..	..	..	..	..	..	..	..	..	..	10	..	..	..	..	..
" 15	"	"	"	D. O'Hegan.	..	..	..	..	..	..	..	..	..	..	..	..	..	12	..	..	..	..	..
" 19	"	"	"	G. Sulis.	..	..	..	..	..	..	..	..	..	..	..	..	..	50	..	..	..	..	..
" 23	"	"	"	R. S. FitzRandolph.	..	..	..	..	..	..	..	..	..	..	..	..	..	26	..	..	..	..	..
" 23	"	"	"	J. H. Jones.	..	..	..	..	..	..	..	..	..	..	..	..	..	26	..	..	..	..	..
" 23	"	"	"	J. R. Mead.	..	..	..	..	..	..	..	..	..	..	..	..	..	26	..	..	..	..	..
May 7	"	"	"	J. K. Mayo.	..	..	..	..	..	..	..	..	..	..	..	..	..	26	..	..	..	..	..
" 7	"	"	"	George Brooks.	..	..	..	..	..	..	..	..	..	..	..	..	..	26	..	..	..	..	..
" 7	"	"	"	E. Burnham.	..	..	..	..	..	..	..	..	..	..	..	..	..	26	..	..	..	..	..
" 19	"	"	"	George Henderson.	..	..	..	..	..	..	..	..	..	..	..	..	..	28	..	..	..	..	..
June 6	Reliance	Covert	Boston	Churchill & Taylor.	..	..	..	..	..	..	..	..	..	..	..	..	..	28	..	..	..	..	..
June 15	Digby.	Watt	"	J. R. Mead.	..	..	..	..	..	..	..	..	..	..	..	..	..	28	..	..	..	..	..
" 25	"	"	St. John	E. Burnham.	..	..	..	..	..	..	..	..	..	..	..	..	..	28	..	..	..	..	..
" 25	"	"	Ex	{ E. R. Oakes.	..	..	..	..	..	..	..	..	..	..	..	..	..	28	..	..	..	..	..
" 25	"	"	warehse	{ A. Durkee & Son.	..	..	..	..	..	..	..	..	..	..	..	..	..	28	..	..	..	..	..
				Totals.	92	6	138	69	10	21	244	426

PORT OF DIGBY, NOVA SCOTIA.

A Quarterly Return of Articles imported within the District of Digby, &c.—CONTINUED.

Date.	Vessel's Name.	Master's Name.	From whence.	Importer's Name.	Onions, &c. p. lb.	Raisins, 2c. p. lb.	Rum, 40c. p. gall.	Spirits or Strong Waters, 50c. p. gall.	Sugar.		Tea.		Tobacco, 5c. per. lb.	Whiskey, 70c. p. gall.	Wine.			Value of Goods paying Advalorem Duty.			Amount of Duty, currency.
									\$1.50 p. 100 lbs.	\$2.00 p. 100 lbs.	6c. p. lb.	11c. p. lb.			p. gl	p. dz.	at 5 p. cent.	at 10 p. ct.	at 20 p. ct.		
April 6	Digby.	Watt	St. John	Alex. Adams.	59				272		279							1118 40			132 12
11	"	"	"	Wm Smith.					525		93		120					44 00			26 09
15	"	"	"	D. O'Hegan.									41					46 10			33 31
19	"	"	"	G. Sullis.			8											199 40			28 74
23	"	"	"	R. S. FitzRandolph	24						84							8 00	19 30	10 60	10 35
	"	"	"	J. H. Jones			1						12					132 70	60 10		29 94
	"	"	"	J. R. Mead.														59 50	75 00		13 20
May 7	"	"	"	J. K. Mayo.														83 90			8 39
	"	"	"	George Brooks.			123						20 10					71 00			80 83
	"	"	"	E Burnham.														52 70			5 27
19	"	"	"	George Henderson.														47 20			5 00
June 6	Reliance	Covert	Boston	Churchil & Taylor.							8							100 00			20 98
15	Digby.	Watt	St. John	J R Mead.							48							20 90			15 48
25	"	"	Ex ware'ase	E Burnham.							139							326 00	233 70		48 17
				{ E R. Oakes.														346 00			34 69
				{ A. Durkee & Son.														521 20			52 12
				Total	83	131			797		651		140 63					769 60	2936 40	10 00	\$547 29

I, *Botsford Viets*, Collector of Colonial Duties for the District of *Digby*, do swear that the above account is a correct statement of all the Dutiable Articles imported within the above District, and entered for duty in the office for which I am Collector.

(Signed) *BOTSFORD VIETS*, Collector.

Sworn to before me, at *Digby*, this sixth day of *July*, 1864.

(Signed) *GEORGE HENDERSON* J. P.

[Endorsement to No. 7.]

This Return must be attested to and forwarded to the Financial Secretary within ten days after the expiration of the present quarter, whether articles have been entered for duty or not.

ABSTRACT OF No. 7.

Articles.	Quantities	Rate.	Amount. dolls. cts.
Ale, Beer, or Porter.....	galls.	10c p. gall.	
Beef or Pork, salted.....	bbls.	\$1 p. bbl	
Bacon or Hams, smoked or dried.....	lbs.	\$2 p. 100 lbs.	
Butter or Lard.....	lbs.	\$1.75 p. 100 lbs.	
Brandy.....	galls.	90c. p. gall.	
Burning Fluid.....	galls.	10c. p. gall.	
Cordials.....	galls.	90c. p. gall.	
Cheese.....	lbs.	\$1 p. 100 lbs.	
Candles—tallow.....	lbs.	92 3c. p. lb.	2 76
Do. others.....	lbs.	8c. "	
Coffee—green.....	lbs.	4c. "	
Do. roasted, burned, or ground.....	lbs.	6 5c. "	0 30
Chocolate or Cocoa Paste.....	lbs.	3c. "	
Cinnamon, or Cassia—ground.....	lbs.	5c. "	
Crackers, includ'g biscuit, fine and bread	lbs.	138 \$1 p. 100 lbs.	1 38
Flour.....	bbls.	25c. p. bbl.	
Ginger, Pepper, or Pimento.....	lbs.	69 4c. p. lb.	2 76
Geneva.....	galls.	10 70c. p. gall.	7 00
Leather, viz.: Sole Leather.....	lbs.	21 4c. p. lb.	0 84
Molasses.....	galls.	244 5c. p. gall.	12 20
Oil, viz.: Rock or Coal Oil or Paraffine.....	galls.	426 7c. p. gall.	29 82
Onions.....	lbs.	50c. p. 100 lbs.	
Raisins.....	lbs.	83 2c. p. lb.	1 66
Rum.....	galls.	131 40c. p. gall.	22 40
Spirits or Strong Waters.....	galls.	50c. p. gall.	
Sugar—not refined.....	lbs.	792 \$1.50 p. 100 lbs.	11 88
Do. refined.....	lbs.	\$2 p. 100 lbs.	
Tea—Black.....	lbs.	651 6c. p. lb.	39 06
Do. Green.....	lbs.	11c. p. lb.	
Tobacco.....	lbs.	140 5c. p. lb.	7 00
Whiskey.....	galls.	63 70c. p. gall.	44 10
Wine.....	galls.	25c. p. gall.	
Do.....	galls.	60c. p. gall.	
Do.....	doz.	\$1 50 p. doz.	
Do.....	doz.	\$2.50 p. doz.	
Value of Goods paying advalorem duty.....	\$769 60	a 5 per cent.	38 48
Do.....	2936 50	a 10 per cent.	293 65
Do.....	10 00	a 20 per cent.	2 00
Total amount of duty.....			\$547 29

(Signed)

BOTSFORD VIETS,
Collector

No. 8. Quarterly Return of Light Duty.

Port of *Halifax*, }
Nova Scotia.

An Account of Light Duty collected at this Port under the Colonial Act, 8th Vic Chap. 22, for the month ended the 31st day of March, 1864.

No. of Rec'pts	Date of Receipt.	Vessel's Name.	Master's Name.	No of Tons.	Ton. Cts. p.	Amount dls. cts
Jan'y.	1	Ocean Nymph	David Herd	309	10	30 90
	4	Ariomede	David R. Crowe	204	5	10 20
	7	Will o' the Wisp	Peter Caper	117	10	11 70
	8	New York Star	G. Wenke	1710	..	171 ..
	11	Brooklyn	James Gardner	138	5	6 90
	14	Isabella	Matthew Walsh	59	10	13 90
	18	Elizabeth Ann	James Chowry	200	..	5 90
	29	Leonard Berry	Joseph Steele	730	..	20 ..
	29	Cossack, (ss)	J. H. Ford	1561	..	73 90
Feb'y.	2	Hibernia, (ss)	John Mulman	264	..	156 10
	11	Celia	Henry Dolby	646	..	26 40
	12	Robert Hastie	Terence Cochran	61	..	64 60
	13	H. B. Lewis	J. S. Lewis	87	..	6 10
	20	G. R. C.	James Phalen.	58	..	8 70
March	1	Atalanta	W. D. Black	197	..	5 80
	4	Stranger	George Campbell	595	5	9 85
	14	Queen of the West	J. M. Hilton	215	10	59 50
	17	Flora, (ss)	D. McDougall	116	..	21 50
	18	Eliza	Patrick Doyle	144	..	11 60
	18	Rapid	John Murphy	..	..	14 40
				7595		\$728 95

(Signed)

H. B. PAULIN,
Controller.

L. H. No. 9.

PORT OF PUGWASH, NOVA SCOTIA.

An Account of all Monies collected at the above Port for Light Dues on account of the "Cape Race Light House, Newfoundland," during the year ended 31st December, 1860.

No. of Certificate.	Date.	Name of Ship.	Belonging to the Port of [if British or State of [if Foreign.]]	On a Voyage.		Name of Master.	Tonnage of Ship.	Rate.	Amount.	Remarks.
				From	To					
17051	Sep. 18	Kate	Shields	Pugwash, N.S.	Hull, G. B.	Jas. F. Robb	326	1-16 pen'y	£0 1 8	
17052	Sep. 26	Farewell	Prussia	"	"	E. Newman	524	"	0 2 8	
17053	Oct. 26	Palestine	London, G. B.	"	London,	E. Nottingham	466	"	0 0 5	
17054	Nov 10	Wanderer	New Brunswick	"	"	R. Anderson	252	"	0 1 3	
17055	Nov 12	Scotia	London, G. B.	"	"	Obed Carey.	472	"	0 2 5	
17056	Nov 17	Oden.	Liverpool, G.B.	"	Cork,	R. Webber,	440	"	0 2 3	
									£0 12 8	
									*0 2 11	
									Stg. £0 9 9	

*Repayment as per document herewith
(Signed)

DAVID ROGERS, Collector.

Custom House, Pugwash, N. S., 1861.

NOTICE.—This Account is to be made up by the Collectors of Light Dues at the end of each year and forwarded to the Hon. the Financial Secretary with the Counterfoils of the issued Receipts, (Form H. L. 9.) attached by means of string. If any Repayments are made the amounts should be entered, separately, at the close of the account, under the column of Remarks; and the aggregate Repayments deducted from the gross Revenue. No Repayment can be allowed by the Board of Trade unless a proper Voucher (on Form L. H. 8.) is forwarded.

When a further supply of these Forms is required, application should be made to the Hon. the Financial Secretary,

No. 10.

Return of Vessels cleared for the Fisheries, from the 1st October, 1862, to 30th September, 1863.

DATE.	No. of Vessels.	Tons Register.	Crews.	REMARKS.
From 1st October to 31st December.....	14	560	130	
1st January to 31st March.....				
1st April to 30th June.....	110	4650	1100	
1st July to 30th September.....	21	306	133	
	145	5516	1563	

(Signed)

H. B. PAULIN,
Collector.Custom House, Halifax, }
30th September, 1863. }

LIST OF IMPORTS.

Quarterly Returns of Imports, per Form No. 1, must shew the value of each article in dollars currency, without any fractional part of a dollar, and the quantity must be entered in the description here named, viz.: Where Liquids are entered the gallons must be named. Salt, if in bags, must be entered as equal to bushels, &c.

Ale, Beer, or Porter, in wood or bottles.....	Gallons.
Animals, viz.: Horses, Horned Cattle and Calves, Swine and Sheep or Lambs.....	Number.
Arms and Ammunition.....	Packages.
Ashes, viz.: Saleratus, Baking Powder, } Baking Soda and Washing Soda }	Lbs.
Beef or Pork, fresh or salted, including Hams.	Barrels.
Bread, fine, including Crackers.....	Lbs.
Do. Navy or Pilot.....	do.
Burning Fluid.....	Gallons.
Butter and Lard.....	Lbs.
Brick.....	Number.
Candles, Tallow.....	Lbs.
Do. other.....	do.
Cheese.....	do.
Chocolate or Cocoa Paste.....	do.
Cinnamon.....	do.
Clocks, or parts thereof.....	Packages.
Coal.....	Chaldrons.
Coffee, green.....	Lbs.
Do. roasted, burned, or ground.....	Lbs.
Confectionary, Syrups, and Preserved Fruits...	Lbs.
Cordage, tarred or untarred, including cables of Hemp; Canvas, Sail-twine, and Ready-made Sails.....	Packages.
Corn, viz.: Wheat, Rye, Indian Corn, Bar- ley, Oats, Rice, Buckwheat, un- ground Peas and Beans.....	Bushels.
Cotton, Linen, Silk, or Woollen manufactures of all kinds, including ready-made Clothing and Millinery.....	Packages.

Drugs and Apothecaries' Ware, including	
Dye Woods, Photograph Materials	
and all similar articles.....	Do. or pieces.
Do. Patent Medicines, all.....	Packages.
Earthenware, China and Glassware, including	
Looking-Glasses and Window Glass }	Packages.
Flour, Wheat.....	Barrels.
Rye, Cornmeal, Oatmeal, Buckwheat Meal	
and Rice Meal..... }	Do.
Fruit: Apples, Pears and Plums, Green or dried	Packages.
Do. Raisins.....	Lbs.
Do. all other, including Nuts.....	Packages.
Fish: Cod, Scale, and other Dried Fish.....	Lbs.
Do., Herring and Alewives.....	Barrels.
Do., Mackerel, Shad, and Halibut, and }	
Shellfish, and all other..... }	Do.
Do., Salmon and Trout.....	Do.
Furs and Skins of all kinds, dressed.....	Packages.
Ginger and Pepper.....	Lbs.
Groceries, not to include articles otherwise	
enumerated..... }	Packages.
Hardware, viz.: Anchors and Anchor Palms,	
and Grapnels; Cables of Iron	
or iron wire; iron in bars or	
bolts, pipes, or tubes; sheet	
iron, iron spikes, hoop iron,	
iron chains, iron rigging,	Packages
clench rings, boiler plates and	or
iron knees for ships; machi-	Pieces.
nery of all kinds for manufac-	
tories, mills, or steamboats,	
oakum and pitch, (subject to	
5 per cent. duty).....	
Do. Copper, viz.: in pigs or bricks, old or	
fit only to be re-manufactured. Yel-	
low metal Composition and ship's	
sheathing, of a size forty-eight inches	
long by fourteen inches wide, and	Packages or
sheathing felt, and copper composi-	pieces.
tion, and zinc bars or bolts, nails,	
spikes, and clench rings used for ship	
building. (Free.).....	

Do. All other, incld'g stoves, hollow ware, ship chandlery, Sheffield ware and cutlery. (Subject to 10 per cent. duty.).....	} Packages or pieces.
Hides and Skins, including Furs, Pelts, or Tails, undressed.....	} Number.
India Rubber manufactures of all kinds.....	Packages.
Jewelry, including musical instruments, pla- ted ware, toys, and watches	} Do.
Leather, viz.: Sole Leather.....	Lbs.
all other, including manufac- tures.....	} Packages.
Lime, Pot Ashes and Pearl Ashes.....	Do.
Molasses and Treacle.....	Gallons.
Nets, Lines, and Twines used in the Fisheries	Packages.
Naval Stores, including Pitch, Tar, Turpen- tine and Palm Oil.....	} Packages.
Oil, Rock or Coal, Paraffine or Benzole.....	Gallons.
Fish of all kinds.....	Do.
Linseed, and all other.....	Do.
Paper manufactures, including blank books	} Packages.
Printed Books, Printing	
Paper, Printing Presses,	
Types, and Printer's Ink	
Spirits, Brandy.....	Gallons.
Cordials	Do.
Geneva.....	Do.
Rum.....	Do.
Spirits, or Strong Waters.....	Do.
Whiskey.....	Do.
Wine.....	Do.
Salt.....	Bushels.
Seeds for agricultural purposes, including	} Packages.
Hops.....	
Soap.....	Do.
Stationery.....	Do.
Stone, Building, Coal, Grindstones, Gypsum and Marble, unmanufactured.....	} No. of pieces.
Tobacco, manufactured.....	Lbs.
unmanufactured.....	Do.
Cigars and Snuff.....	Packages.

Tea, Black.....	Lbs.
Green.....	Do.
Vegetables, Onions.....	Do.
all other.....	Bushels.
Woodware, including Agricultural Imple- ments, Brooms, Buckets, Car- riages, and Furniture, and all articles manufactured of wood, in whole or in part, or of which wood is the article of chief value.....	Pieces or Packages.
Unenumerated articles.....	Do.
Sugar, Raw.....	Lbs.
Do. Refined.....	Do. —

LIST OF EXPORTS.

Quarterly Returns of Exports, per Form No. 2, must show the value of each article in dollars currency, without any fractional part of a dollar, and the quantity must be shewn in the designation here given, viz.:

When Liquids are exported the quantity must be stated in gallons.

Dry Fish—the weight.

Salt—in bushels.

Animals, viz.:	
Horses.....	Number.
Horned Cattle and Calves.....	Do.
Hogs and Pigs.....	Do.
Sheep and Lambs.....	Do.
Ale, Porter, and Cider.....	Gallons.
Beef, Pork, and Hams.....	Barrels.
Bread.....	Do.
Butter and Lard.....	Lbs.
Burning Fluid.....	Gallons.
Brick.....	Number.
Candles.....	Lbs.
Cheese.....	Do.
Coal.....	Chaldrons.

Coffee.....	Lbs.
Cordage, Canvas, and Sails.....	Packages.
Cotton, Linen, Silk, and Woolen Manufac- tures of all kinds.....	Do.
Drugs and Apothecaries' wares, all.....	Do.
Earthenware, Glass, and China.....	Do.
Eggs.....	Dozens.
Flour, wheat.....	Barrels.
Do. rye, oatmeal, cornmeal, and buck- wheat meal.....	Do.
Fruit : Apples, Pears, and Plums.....	Do.
all other.....	Packages.
Fish : Cod, Scale, and other dry fish.....	Lbs.
Alewives and Herring.....	Barrels.
Salmon and Trout.....	Do.
Shad and Halibut.....	Do.
Smoked, of all kinds.....	Packages.
Preserved, and all shell-fish, including lobsters and oysters and all other	Packages.
Grain, all.....	Bushels.
Gypsum, Lime, and Plaster.....	{ Tons or Packgs.
Hardware and Cutlery, not otherwise enu- merated.....	Pieces or Packages.
Hay.....	Tons.
Hides and skins, all.....	Number.
Iron, wrought, including machinery.....	Pieces or Packages.
Bars, Bolts, and Sheets.....	
Old scrap and zinc.....	
Pig, Bloom, and Iron Ore.....	
India Rubber Goods of all descriptions.....	Packages.
Leather, sole and upper, and dressed skins...	Do.
Manufactures of all kinds.....	Do.
Molasses.....	Gallons.
Naval Stores, including Pitch, Rosin, Tar, and Turpentine.....	Packages.
Oakum.....	Lbs.
Oil : Fish.....	Gallons.
other.....	Do.
Old rope, junk, and canvas.....	Packages.
Paper manufactures, including books and stationery.....	Do.

Spirits: Brandy	Gallons
Geneva.....	Do.
Rum.....	Do.
Whiskey.....	Do.
Wine.....	Do.
Stones, viz.: Grindstones and Building-stone	No. of pieces.
Salt	Bushels.
Soap	Packages.
Sugar, raw	Lbs.
Do. refined	Do.
Tea	Do.
Tobacco	Do.
Vegetables, all	Bushels.
Woodware: boards, plank, deal, deal ends }	Sup. feet.
and scantling.....	
Firewood and Lathwood	Cords.
Laths and Palings	Number.
Shingles	Do.
Staves, Hoops, and Shooks	Do.
Spars and Sweeps, and Ships' }	Do.
Knees	
Timber	Tons.
All other	Packages.
Unenumerated	Do.
Mackerel	Bbls.
Groceries	Packages.

*Ports of Entry and Clearance, with names of Collectors and
Controllers.*

Port.	County.	Collector & Controller.
Advocate Harbor,	Cumberland,	Charles Ward.
† Amherst, *	Cumberland,	J. W. Delaney.
† Annapolis,	Annapolis,	T. C. Tobias.
† Antigonish *	Antigonish,	Hugh McPhie.
Apple River,	Cumberland,	John Fowler.
† Arichat, *	Richmond,	Simon Donovan.
• † Baddeck, *	Victoria,	W. Kidston, Jr.,
Barrington,	Shelburne,	Winthrop Sargent.
Bear River,	Annapolis,	John Barr.
Beaver River,	Yarmouth,	Reuben Perry.
Bridgetown,	Annapolis,	S. S. Thorne.
Canada Creek,	King's,	C. V. Rawding.
Cape Canso,	Guysborough,	George Norris.
Chester,	Lunenburg,	D. Dimock.
Cheverie,	Hants,	T. A. Malcom.
Clementsport,	Annapolis,	G. F. Ditmars.
Cornwallis,	King's,	Ebenezer Rand.
Cow Bay,	Cape Breton,	W. W. Bown.
† Digby,	Digby,	Botsford Viets.
Five Islands,	Colchester,	A. Y. Corbet.
French Cross,	King's,	Robt. Farnsworth.
Glace Bay,	Cape Breton,	H. Rigby.
Great Bras d'Or,	Victoria,	J. McNiel.
† Guysborough,	Guysborough,	James Marshall.
† Halifax, *	Halifax,	Edward Binney.
Hantsport,	Hants,	N. T. Harris.
Harborville,	King's,	Henry Morris.
Harbor-au-Bouche,	Antigonish,	E. Corbet.
Horton,	King's,	Edwin DeWolf.
Isaac's Harbor,	Guysborough,	S. McMillan.
Joggins,	Cumberland,	George Seaman.
LaHave, *	Lunenburg,	James Harley.
Lingan,	Cape Breton,	Fred. Leaver.
Little River,	Antigonish,	James Randall.
† Liverpool, *	Queen's,	J. H. Freeman.
Londonderry,	Colchester,	D. A. Davidson.
Louisburg,	Cape Breton,	Lawrence Kavanagh.
† Lunenburg, *	Lunenburg,	H. M. Moyle.
Mahone Bay,	Lunenburg,	C. D. Mader.
Main-a-Dieu,	Cape Breton,	G. Rigby.

Ports of Entry and Clearance, &c.—CONTINUED.

Port.	County.	Collector & Controller.
Maitland,	Hants,	Adam Roy.
Margaree,	Inverness,	John McRae.
Margaretsville,	Annapolis,	D. W. Landers.
North Sydney,	Cape Breton,	Thomas M. Bown.
† Parrsborough,	Cumberland,	Jas. Ratchford.
† Pictou, *	Pictou,	D. McCulloch.
Port Acadia,	Digby,	Ambrose Bourneuf.
Port Gilbert,	Digby,	R. Sanderson.
† Port Hawkesbury,	Inverness,	M. McDonald.
Port Hood, *	Inverness,	E. D. Tremain.
Port Medway, *	Queen's,	J. J. Letson.
Port Mulgrave,	Guysborough,	Vincent J. Wallace.
Port Williams,	Annapolis,	A. Grant.
Pubnico,	Yarmouth,	P. S. D'Entremont.
† Pugwash, *	Cumberland,	J. McNab.
Ragged Islands,	Shelburne,	Wm. Stalker.
Ratchford's River,	Cumberland,	Francis Hatfield.
Sandy Cove,	Yarmouth,	Calvin Gidney.
St. Ann's,	Victoria,	J. McAuley.
St. Mary's River,	Guysborough,	A. P. McKenzie.
† Shelburne,	Shelburne,	J. Muir.
† Sydney, *	Cape Breton,	C. E. Leonard, jr.
Tangier,	Halifax,	Joseph Browner.
Tatamagouche, *	Colchester,	Wm. Campbell.
Thorne's Cove,	Annapolis,	A. B. Thorne.
Truro,	Colchester,	Thomas M. Crowe.
Tusket,	Yarmouth,	Abram Lent.
Wallace,	Cumberland,	Nicol Nicolson.
Walton,	Hants,	C. R. Allison.
Westport,	Digby,	B. H. Ruggles.
Weymouth,	Digby,	Sterns Jones.
Wilmot,	Annapolis,	Robert Stone.
† Windsor, *	Hants,	Edward O'Brien.
† Yarmouth, *	Yarmouth,	T. E. Moberly.

* Warehousing Ports.

† Ports of Registry.

INSTRUCTIONS TO COLLECTORS.

You are to enforce the provisions contained in the foregoing acts, including the several annexed sections of the Imperial Act, 16 and 17 Victoria, Chapter 107.

Master's Report Inwards.

The Master of every vessel arriving in this Province must, without delay, deliver to the Collector at the Custom House in the district, a report in writing (agreeable to specimen form A,) of all goods on board his vessel, whether the same are free or liable to duty. When the cargo is to be landed in different districts, the Master must deliver to the Collector on arrival in each district, a Report of all goods then on board his vessel. (See specimen forms U, W, X, and Y.)

Dutiable Goods not reported, to be forfeited.

Dutiable goods found on board a vessel, and not reported on entry by the Master, shall be forfeited; but the Board shall remit such forfeiture whenever they are satisfied that no fraud has been practised by the owners of the goods, and upon such terms as the Board shall approve; and the Master by whom such defective report has been made shall forfeit two hundred dollars. (See Chapter 13, Sec. 5, page 41.

Importers' Entries.

Every Importer or Consignee must deliver to the Collector at the Custom House in the district where he resides, an entry of all the articles imported by, or consigned to him, showing the quantity and value of each description of goods (as shewn in form B). The Collector is then to compare the entry with the invoice, which all importers must produce. When the entry is found correct, the amount of duty is to be entered in the book of imports for duty; and the person making the entry is to affix his signature opposite the amount so entered.

A duplicate entry (omitting the values and amount of duty) must also be furnished by every importer. The Collector, when satisfied of the correctness of the entry, will countersign the duplicate (as shewn in form C). The importer can then deliver to the revenue officer in charge of the vessel, or where there is no such officer, to the Master, the entry countersigned by the Collector, as authority for landing the articles therein named. Should any goods be landed without the written permit from the Collector, the same shall be forfeited, and the master and owner of the vessel shall, over and above all other penalties to which they are liable, each severally forfeit for every offence not less than forty dollars, nor more than four hundred dollars, and shall also be jointly and severally liable for the duties. When Invoices cannot be produced goods are to be appraised.

Goods not entered by the importer or consignee within three days after the vessel has been reported at the Custom House, may be taken charge of by the Collector, at the risk and expense of the owner, notice having first been given to that effect. (See Chapter 13, Section 15, page 45, and Section 16, page 46.

Warehousing Goods.

When goods are to be warehoused, the importer should make an entry similar to form E, accompanied by bond (See form D). A duplicate of the entry is to be countersigned by the Collector as authority for the Master to land the articles within named.

Entering Goods from Warehouse.

Before goods are taken from warehouse for home consumption, an entry, similar to form F, should be made, and amount of duty entered in the book of imports for duty, with signature of person making the same, affixed, as in the case when goods are duty paid on arrival.

Re-warehousing Goods.

When goods are to be transferred from one warehouse to another, an entry must be made, similar to form H, accompanied by a bond, similar to form G. When transferred in

bond from one port to another in the Province, an additional entry, as shewn in form I, must be forwarded by the exporter for a certificate from the Collector, where such goods are re-warehoused, similar to that endorsed on that form.

Drawbacks.

When goods are exported and a return of the duties paid is to be claimed, the original importer should make an entry similar to form M, accompanied by an oath, as shewn in form N. The Collector will then grant a permit, as shewn by form P. After the goods are on board such vessel, the master must make oath according to form O. The permit given by the Collector for the master to receive the articles exported for drawback, should accompany the goods to the port of destination, and when the goods are landed, a certificate should be endorsed thereon by the Collector similar to that shewn in form I. This permit and certificate must accompany the claimant's application to the Board of Revenue, for a return of the duties.

Master's Report Outwards.

When clearing for ports out of the Province, the master of every vessel is required to furnish the Collector, at the Custom House, with a report, similar to forms K or R, and when clearing coastwise with dutiable cargo ex warehouse, two reports, similar to form Q, are to be furnished by the master, one of which is to be endorsed by the collector, and handed to the master as a clearance.

When a vessel is leaving a port with cargo imported, ex same bottom, to be landed at any other port or ports in this Province, the collector at the port where the first report is made by the master, will grant a clearance of the cargo, to be landed elsewhere, (as shewn in form V); the collector of each district where goods are subsequently entered will endorse this clearance and deliver it to the master, instead of granting a new clearance.

The master's report outwards should always be accompanied by an entry from each shipper, as shewn in forms L and S, and when goods are shipped in bond, the exporter must file a bond, at the Custom House, as shewn in form Z.

Clearance—how granted.

In granting a coastwise clearance with dutiable goods on board, ex warehouse, form Q is to be used, and upon the master's making two copies of the content in his vessel, one is to be retained by the collector, the other to be endorsed by him, and given to the master, for a clearance; and when dutiable articles, imported in same bottom, are cleared for other ports in the Province, a clearance similar to form V should be granted.

When vessels are clearing for the United States, however assorted the cargo may be, a short clearance, as shewn in form T, must invariably be given.

Quarterly Returns.

You are to prepare one copy of each of the following quarterly returns whether any entries have been made during the quarter or not, and transmit them to the Financial Secretary on or before the tenth day of January, April, July, and October, for the quarters ending with March, June, September, and December, viz. :

Of all goods imported according to annexed specimen	No. 1
Of all goods exported	do. do. do. No. 2
Vessels entered inwards	do. do. do. No. 3
Vessels cleared outwards	do. do. do. No. 4
All articles entered for duty	do. do. do. No. 7
Light duty collected	do. do. do. No. 8

Quarterly Account of all Goods imported.

1st. A quarterly account of all goods imported, showing the trade with the several countries in succession according to the regulated arrangement of countries, and exhibiting the quantity of each article, and value in dollars, of the various articles imported from each country, and amount of duty collected thereon, whether admitted immediately to consumption or deposited in warehouse. This account is to be divided into sections, one of the sections being allotted to the trade with each country enumerated in the annexed list, from which importations may have taken place during the quarter, each division is to contain a specification of the articles imported from the particular country, arranged in alphabetical order, the quantities are

to be expressed as shewn in the annexed list of imports. If, in any instance, it should be found impracticable to state the precise quantity of any article, the average contents of packages of the sort referred to should be inserted, and the value appertaining to each is to be ascertained as accurately as possible in dollars currency without any fractional part of a dollar. In classing the articles imported under the different sections of the account, regard is to be had to the place where the goods were taken on board the vessel in which they have been brought to this province; thus, in the case of a vessel from the United States of America with part of a cargo on board, touching at a port in New Brunswick, and there taking on board additional cargo, and afterwards continuing her voyage to a port in this province with such cargo on board, such goods as were taken on board in the United States must, on their arrival at the ulterior port, be included in the returns of imports from the United States, while those articles laden in New Brunswick should be included in the return of imports from that province. (*See specimen No. 1.*)

Quarterly Account of Exports.

2nd. A quarterly account of all goods exported in British and foreign vessels respectively, shewing the trade with the several countries in succession according to the regulated arrangement, and exhibiting the quantities and values of the various articles exported to each country; the trade with each country is to occupy a distinct section, and the list of articles under every section is to be arranged in alphabetical order, and must embrace all the goods exported to that particular country. The quantities of the various articles of produce should be stated by weight, tale, guage, or measure, as the nature of the case may require. Every officer should use his best endeavors to obtain an accurate specification of the value of all commodities included in the export account, as it is of great importance that every article, however small or trifling it may appear, should be returned, and the total quantities and value of each article accurately stated. Goods shipped to any other port in this province are not to be included in the exports. (*See specimen No. 2.*)

Quarterly Account of Vessels Inwards.

3rd. A quarterly account of the number and tonnage of vessels entered inwards from each country agreeable to *Form No. 3.*

Quarterly Account of Vessels Outwards.

4th. A quarterly account of the number and tonnage of vessels cleared outwards to each country agreeable to *Form No. 4.*

Yearly Accounts.

5th. A yearly account of all vessels registered at your office. (*See Form No. 5.*)

6th. A yearly account of all new vessels registered during the year. (*See Form No. 6.*)

Quarterly Account of Duties collected.

7th. A quarterly account of all articles entered for duty, showing the date of entry, vessel, whence imported, master, and importer, quantity of each article paying specific duty, and value of articles subject to advalorem duty, and amount paid by each importer, with abstract, as shewn by blanks furnished. (*See Form No. 7.*)

Quarterly Account of Light Duty.

8th. A quarterly account of light duty collected, showing the number of receipt, name of vessel, master, and registered tonnage, rate and amount of duty paid. (*See Form 8.*)

Yearly Account of Cape Race Light Duty.

9th. A yearly account of Cape Race light duty collected agreeable to annexed *Form L H, No. 9.*

Yearly Return of Vessels engaged in the Fisheries.

10th. A yearly return of the total number of vessels cleared for the fisheries, showing the number, tonnage and crews, agreeable to annexed *Form No. 10.*

Application should be made to the Comptroller of Customs at Halifax, for

Master's Reports Inward and Outward,
Clearances—long and short,
Fishing Passes,
Forms used by Registrars or Surveyors of Shipping,
and to the Financial Secretary for all other blanks, except Importers' and Exporters' Entries, which they must furnish. Every Collector should procure from the stationers a supply of blanks suitable for Importers' entries, agreeable to the Forms which are from time to time approved by the Board of Revenue, and dispose of them to importers at the lowest possible charge.

The countries and divisions of the world to be observed in your Returns Nos. 1, 2, 3, and 4, are :

Great Britain,	French West Indies,
Canada,	Spanish do.
New Brunswick,	Dutch do.
Newfoundland,	United States.
Prince Edward Island,	Other Countries, naming
British West Indies,	each separately.

N. B.—These instructions are given as an outline of the general duties to be executed by the officers; but they must not be considered as superseding the necessity of reference to the various Statutes by which the trade and navigation of this Province may be regulated, nor to any other Acts in which the officers may be concerned.

\$ _____

Port of

day of

186

Please place to my credit with the Province the sum of
dollars and _____ cents, commissions on Customs and Light Duties
collected for the _____ months ended _____ day of

Collector.

To the Hon. the Receiver General.

TABLE OF DUTIES

Imposed by Act of Assembly on all Goods, Wares and Merchandize imported into the Province of Nova Scotia, passed 31st March, 1864.

Articles admitted from the United States free of duty, must be the growth or production of the United States.

A

Absynth	50 cents per gal.
“ Oil of, or Wormwood	10 per cent.
Acacia or Gum Arabic	10 “
Accordeons	10 “
Acetous Acid	10 “
Acetic Acid	10 “
Acetate of Lead, or White Lead	10 “
of Potasse	10 “
of Silver	10 “
Acid Benzoic	10 “
Acids of all kinds, used for chemical or medicinal purposes, or in the fine arts, not otherwise provided for . . .	10 “
Adhesive Felt, for covering ships' bottoms	Free
Adhesive Plaister, salve	10 per cent.
Adzes	10 “
Agates	10 “
Agricultural Implements, all	10 “
Alabata, in sheets or otherwise	10 “
Alabaster and Spar Ornaments	10 “
Alba Canella	10 “
Alconorque Bark	10 “
Ale, Beer, or Porter, in wood or bottles . .	6 cents per gall.
Alkanet Root	10 per cent.
Alkermis	10 “
Allspice	10 “
Oil of	10 “
Almonds	10 “
Almond paste	10 “
Aloes	10 “
Alum	10 “
Amber	10 “
Oil of, or Beads	10 “
Ambergris	10 “
Amethyst	10 “

Ammonia, all	10 per cent.
Ammoniac, crude, refined, and bole	10 "
Ammunition, all *	10 "
Anatomical preparations	10 "
Anchors, grapnels, and anchor palms	5 per cent.
Anchovies	10 "
Angelica root	10 "
Angora goat's wool or hair	10 "
" gloves and mitts	10 "
Animals of all kinds, under Reciprocity	
" Treaty	Free
" from B. N. A. Colonies	
by Proclamation	Free
Animals, viz.: Horses, mares, or geldings,	
each	\$10 00
Neat Cattle, viz.: Oxen or other	
neat cattle, 3 years old or up-	
wards, each	7 50
Cows and Cattle, under 3 years	
old, each	2 50
Sheep, each	0 75
Hogs, alive, over 100 lbs. each	5 00
of 100 lbs. and under, each	0 50
Animal Carbon	10 per cent.
Animal Oil, not otherwise enumerated	10 "
Anise seed	10 "
Oil of	10 "
Annatto, and extract thereof	10 "
Annealed iron wire	10 "
Anthos, oil of	10 "
Antimony, crude	10 "
Antique Oil	10 "
Antiquities	10 "
Anvils	10 "
Apothecaries vials and bottles	10 "
Apothecaries glass measures with engra-	
ved lines	10 "
Apparatus, philosophical	10 "
Apparel, wearing, and other personal	
baggage in actual use	Free
Apples, fresh or dried	\$1 per bbl.

* Cannot be imported from Foreign Countries.

Aprons, silk.....	10	per cent.
Aqua Ammonia or Hartshorn.....	10	"
" Fortis	10	"
" Mellis.....	10	"
Arabic Gum	10	"
Arrack	10	"
Armenian Bole.....	10	"
" Stone.....	10	"
Archelia or Orchelia.....	10	"
Argent Vivum or Quicksilver.....	10	"
Argentine	10	"
Argol.....	10	"
Arms, Fire *	10	"
Side *	10	"
Arrowroot.....	10	"
Arsenic	10	"
Articles embroidered with gold, silver, or metal.....	10	"
Articles of the growth, produce or manufacture of Nova Scotia, brought back in the same condition as when exported.....	Free	
" all composed wholly or chiefly in quantity of gold, silver, pearl, and precious stones, not otherwise specified	10	per cent.
" not in a crude state, used in dyeing or tanning, not otherwise provided for	10	"
" all not free and not subject to any other rate of duty.....	10	"
" manufactured from copper, or of which copper is the material of chief value, not otherwise specified.....	10	"
" worn by men, women, or children, of whatsoever material composed, made up in whole or in part by hand or machinery, not otherwise provided for.....	10	"
" all imported for the use of the Province of Nova Scotia	Free	

* Cannot be imported from Foreign Countries.

Artificial Feathers	10 per cent.
Artificial Flowers, or parts thereof	10 "
Ashes, Pearl	Free
Pot	Free
Ash, Soda	Free
Asphaltes	10 per cent.
Assafoetida	10 per cent.
Asses and Mules	Free
Asses Skin, and imitations thereof, dressed	10 per cent.
Ava root	10 "
Aubuysson Carpetings	10 "
Augurs	10 "
Auripigmentum or Pigment	10 "
Awl hafts	10 "
Awls	10 "
Axes	10 "
Axletrees, iron	10 "
Ayr Stones	10 "

B

Bacon	2 cents per lb.
Baggage, personal in actual use	Free
Bagging, called cotton bagging	10 per cent.
Bags	10 "
Baizes	10 "
Baking Powder	10 "
Balls, Cannon, or musket, *	10 "
" Billiard, or wash	10 "
Balm of Gilead	10 "
Balsam, Copaiva	10 "
" of Tolu	10 "
" Medicinal	10 "
" of all kinds of Cosmetic	10 "
Bamboos unmanufactured	Free
Bark of Cork Trees unmanufactured	Free
" Peruvian	10 per cent.
" all not specially mentioned	10 "
Barege all	10 "
Barley	Free
Barytes, sulphate of	10 per cent.

* Cannot be imported from Foreign Countries.

Band Iron, slit or rolled	5 per cent.
Bar Iron	5 "
Bar Wood	10 "
Barilla	Free
Bars Zinc	Free
Bastard Files	10 per cent.
Bassoons	10 "
Baskets, all	10 "
Bast Ropes	5 "
Battledores	10 "
Bay Water or Bay Rum	50 cents per gall.
Bay Wax or Myrtle Wax	10 per cent.
Bayonets*	10 "
Bdellium, crude or refined	10 "
Beads, all	10 "
Beans, Tonkay and Vanilla	10 "
" not otherwise specially mentioned	Free
Beaver Fur dressed	10 per cent.
" " undressed, on the skins	Free
Beam Knives	10 per cent.
Beam Scales	10 "
Bed, Feathers, and Ticking	10 "
Bed Screws	10 "
" sides as carpeting	10 "
Bedsteads	10 "
Beef, fresh	\$1 per 100 lbs.
" salted	\$1 per bbl.
Beer, in bottles	6 cents per gall.
" otherwise than in bottles	6 "
Bees-wax	10 per cent.
Bellows	10 "
Bellows' pipes	10 "
Bells, organs, and musical instruments, for Churches	Free
Bell cranks, levers, and pulls	10 per cent.
Belts, sword, leather	10 "
Benzole	7 cents per gall.
Benzoic Acid, or Flor Benzoin	10 per cent.
Benzoin (a gum)	10 per cent.
Bed spreads or covers, made of the scraps or ends of printed calicoes, sewed together	10 "

* Cannot be imported from Foreign Countries.

Bell metal	10 per cent.
Bells all, not otherwise mentioned	10 "
Bergamot, essence of	10 "
Berries, all	10 "
Bezoar stones, unmanufactured	Free
Bichromate of potash	10 per cent.
Bick irons	10 "
Binding, carpet.	10 "
" all other	10 "
Bird's-eye stuff, linen or worsted	10 "
Birds	10 "
Biscuit or bread, ship or navy	Free
Biscuit fine, and bread, including crackers or cakes	1 cent per lb.
Bismuth or oxide of	10 per cent.
Bitts, carpenter's	10 "
Bitter apple	10 "
Bitumen	10 "
Black ivory	10 "
Black, lamp	10 "
Black lead pots and powder	10 "
Black glass bottles	10 "
Blacking	10 "
Bladders	10 "
Blacksmiths' hammers and sledges	10 "
Black-lead pencils	10 "
" Frankfort	10 "
Black Tea	6 cents per lb.
Blankets, all	10 per cent.
Bleaching powders	10 "
Blue, Prussian	10 "
Vitriol	10 "
Guineas (see cottons)	10 "
Guinet	10 "
Blooms, iron in	Free
Blubber	Free
Boards, planed	10 per cent.
" rough	Free
Bobbin and bobbin wire	10 per cent.
Bobbinet lace	10 "
Bocking	10 "
Bodkins, all	10 "

Boiler plates	5 per cent.
Bologna sausages	10 "
Bolting, cloths	10 "
Bolts, zinc	Free
Bolts, all other	10 per cent.
Bolt rope	5 "
" iron	5 "
Bole armoniac	10 "
Bonnets, all	10 "
Bouchu leaves	10 "
Bone, all manufactures of, not otherwise specified	10 "
Boots and Shoes, of leather	10 "
" laced silk or satin	10 "
Bootees for men or women, silk	10 "
Boots and bootees, leather	10 "
Book-binder's agates ferrulea	10 "
Books, blank, in whole or in part, when bound	10 "
Books, blank, in whole or in part, when unbound	10 "
Books, periodicals and other works in the course of printing, not prohibited to be imported into the United Kingdom	Free
Books, printed magazines, pamphlets, peri- odicals, school books, and illustrated newspapers, bound or unbound, not otherwise provided for	Free
Boot webb, linen	10 per cent.
Borax or tincal	10 "
Botany, specimens in	10 "
Bottles, apothecaries	10 "
" all other	10 "
Bottled Jams, Jellies, and Fruits	10 "
Boxes, musical	10 "
" Japanned	10 "
" Gold or Silver	10 "
" Sand	10 "
" Shell	10 "
" Snuff	10 "
" Paper	10 "

Box boards, paper	10 per cent.
Bracelets, all	10 "
Braces, carpenters', with or without bitts.	10 "
Brace bitts	10 "
Braces or suspenders, all ..	10 "
Brackets	10 "
Brads	10 "
Braids, all	10 "
Brandy, not exceeding the strength of proof by Sykes' Hydrometer, and so in proportion for any greater strength	90 cents per gall.
Brass, manufactures of, not otherwise enu- merated	10 per cent.
Brass, in plates or sheets	10 "
" in bars or wire	10 "
" old, fit only to be remanufactured..	Free
Brazier's rods	10 per cent.
Brazil paste	10 "
" wood, manufactures of.	10 "
" pebbles, prepared for spectacles...	10 "
Bread, fine and biscuit, including crackers	1 cent per lb.
" known as ship or navy	Free
Breadstuffs, under Reciprocity Treaty	Free
" from B. N. A. Colonies, by Proclamation	Free
Bread baskets, silver plated or japanned ..	10 per cent.
Breccia ..	10 "
Bricks	10 "
Britannia-ware	10 "
Bridle bits	10 "
Bridles	10 "
Brimstone, crude or rolled	10 "
Bristol boards, plain or perforated	10 "
Bristles and hair used in the manufacture of brushes	Free
Brodequins, all	10 per cent.
Bronze, casts	10 "
Bronze, and all manufactures thereof	10 "
Brown rolls, linen	10 "
Brown, Spanish, dry	10 "
" Smalts	10 "

Broomcorn, under Reciprocity Treaty.. . .	Free
Brooms, of all kinds	10 per cent.
Brucine	10 "
Brushes, of all kinds	10 "
Buckles of gold, silver, copper, brass, iron, steel, pewter, tin, lead, or of which either of these articles is a component part	10 per cent.
Buckwheat	Free
" Meal	Free
Bugles, musical instruments	10 per cent.
" Glass	10 "
Building stones unmanufactured	Free
Bullets *	10 per cent.
Bulbs or bulbous roots	Free
Bullion	Free
Bunting	10 per cent.
Burning Fluid	10 cents per gall.
Burr laps	10 per cent.
" stones	Free
Burgundy Pitch	10 per cent.
Butcher's knives	10 "
Butt hinges	10 "
Buttons of all kinds	10 "
Button moulds, of whatever material com- posed	10 "
Butter, under Reciprocity Treaty	Free
" from B. N. A. Colonies, by Procla- mation	Free
Butter, not otherwise mentioned	\$1 75 per 100 lbs

G

Cabinetware, all	10 per cent.
Cables of hemp or other substance, of iron or iron wire	5 "
Caddie balls	10 per cent.
Cadmium	10 "
Cages, bird	10 "

* Cannot be imported from Foreign Countries.

Cajeput, oil of	10 per cent.
Cakes, linseed	10 "
Cakes or crackers	1 cent per lb.
Calamine	10 per cent.
Caliminaris lapis	10 "
Calcined Magnesia	10 "
Calfskins, raw	Free
" tanned	10 per cent.
Calomel, and other mercurial prepara- tions	10 "
Calves feet jelly	10 "
Calx	10 "
Camblets of Mohair or goat's hair	10 "
Cameos, real or imitation of	10 "
Camel's hair and pencils thereof	10 "
Camomile flowers	10 "
Camphor, refined or crude	10 "
Camwood	10 "
Canary seed	10 "
Cancrorum oculi or Crab's eye	10 "
Canella alba	10 "
Candles, tallow	3 cents. per lb.
" all other	8 cents. per lb.
Candlesticks, all kinds	10 per cent.
Candy, sugar, all	20 "
Canes, walking, finished or not	10 "
Cannetille, a wire ribbon	10 "
Cannon, brass or iron *	10 "
Cantharides	10 "
Canton Crapes	10 "
Canvas for floor-cloths or wearing apparel	10 per cent.
" for sails, ready-made sails and sail- cloth of all kinds	5 per cent.
" old	Free
Caoutchouc gum	10 per cent.
Capers	10 "
Cap wire, covered with silk or cotton thread	10 per cent.
Caps, of fur, lace, leather, silk, cotton, and all other	10 "

* Cannot be imported from Foreign Countries.

Caps, gloves, mitts, leggins, socks, stockings, wove shirts and drawers, and all similar articles made in frames, and worn by men, women, or children, not otherwise provided for...	10 per cent.
Cap pieces, for stills	10 "
Carbines or carabines *	10 "
Carbonate of Magnesia, and all other	10 "
Carboys, all	10 "
Carbuncles	10 "
Cardamon seed	10 "
Card cases, of whatever material composed	10 "
Cards, playing, visiting, blank, or any other	10 "
Cards, viz.: Wool Cards	10 "
Carmine	10 "
Caroline plaids or stripes, cotton and wool	10 "
Carpets and Carpeting, all	10 "
Carpet binding	10 "
Carpet bags	10 "
" if part leather	10 "
Carriages, of all descriptions and parts thereof	10 per cent.
Carriages and other vehicles of travellers when in actual use	Free
Carriage springs	10 per cent.
Carrui, or carraway oil of	10 "
Carvers	10 "
Cascarilla or Peruvian Bark	10 "
Cashmere, or Cassimere, all	10 "
Casement rods, iron for	10 "
Casks, empty, all	10 "
Cassada, or meal of	10 "
Cassia, ground	5 cents per lb.
" unground	10 per cent.
" buds	10 "
Castanas, or castinai	10 "
Castings of plaster, iron, lead, and all not otherwise provided for	10 per cent.
Castings for mills, steamboats, and manufacturing, specially imported	5 per cent.
Castor beans	10 per cent.

* Cannot be imported from Foreign Countries.

Castor oil.....	10 per cent.
Castors, all.....	10 "
Castor glasses, all.....	10 "
Castorrum	10 "
Cast shoe bills	10 "
Cast iron vessels, not otherwise specified.....	10 "
Catches, brass, copper, or iron	10 "
Catechu.....	10 "
Catgut.....	10 "
Catsup.....	10 "
Cattle, viz.: Horses, mares, or gelding, each.....	\$10 00
" neat cattle, oxen, or other neat cattle, 3 years old and upwards, each.....	\$7 50
" Cows and cattle, under 3 years old, each.....	\$2 50
" Hogs alive, over 100 lbs. weight, each.....	\$5 00
" Hogs alive, of 100 lbs. weight and under, each.....	50
" Sheep, each.....	75
Cattle, all under Reciprocity Treaty.....	Free
Cattle, all from B. N. A. Colonies	Free
Caulking mallets.....	10 per cent.
Caustic	10 "
Cayenne Pepper, unground.....	10 "
Cedar wood, manufactured.....	10 "
" unmanufactured	Free
Celtz water.....	10 per cent.
Cement.....	10 "
Cerise eau de, or Cheray water,	50 cents per gal.
Ceruse, dry or in oil	10 per cent.
Chafing dishes, all	10 "
Chain cables.....	5 "
Chains, all other	10 "
Chairs, sitting	10 "
Chalk, all.....	10 "
Chambray gauze, all	10 "
Chamonille flowers	10 "
Champagne, of 5 bottles to the gall	\$2 50 per doz.
Candeliers, brass.....	10 per cent.

Candeliers, cut glass.....	10 per cent.
Charbon animal.....	10 "
Charts, all	Free
Checks, cotton, woollen, or linen.....	10 per cent.
Cheese.....	1 cent per lb.
" by Reciprocity Treaty.....	Free
" from B. N. A. Colonies, by Proclamation	Free
Chemical preparations, not otherwise enumerated	10 per cent.
Chenille, cords or trimming	10 "
Chenille nets	10 "
Cheroots (India segars)	20 "
Cherry Rum, (a cordial)	90 cents per gal.
Chessmen, all.....	10 per cent.
Chess tables	10 "
Chest handles.....	10 "
Children's shoes, all	10 "
" Slippers, all.....	10 "
Chili peppers.....	10 "
China ware.....	10 "
China root	10 "
Chinchilla skins, dressed	10 "
" " undressed	Free
Chip hats or bonnets	10 per cent.
Chisels, all	10 "
Chloride of Lime.....	10 "
Chlorometers, glass.....	10 "
Chocolate, or Cocoa paste.....	3 cents per lb.
Chocolate, or Cocoa paste from B. N. A. Colonies, by Proclamation...	Free
Choppa romals and bandanna handkerchiefs, silk.....	10 per cent.
Chow-chow.....	10 "
Chow dagary, a manufacture of cotton...	10 "
Chromate of Lead.....	10 "
" Potash	10 "
Chromic Yellow.....	10 "
" Acid.....	10 "
Chronometers and parts.....	10 "
Chrysolites.....	10 "
Chrystals of tin.....	10 "

Ciar, or coiar rope.....	5 per cent.
Cicutar	10 "
Cigars and Snuff, all.....	20 "
Cigarrettes	20 "
Cinchona	10 "
Cinnabar	10 "
Cinnamon, whole.....	10 "
" ground.....	5 cents per lb.
" oil of	10 per cent.
Circingle webb, woollen	10 "
Circassians, worsted	10 "
Citrate of lime	10 "
Citric Acid	10 "
Citron, preserved.....	10 "
Citron, oil of.....	10 "
Civit, oil of.....	10 "
Claret, in bottles of 5 to the gallon	\$1 50 per doz.
Clasps, all.....	10 per cent.
Clay, ground or prepared	10 "
" unwrought, for the use of foundrys	Free
Clayed sugar, white refined.....	2 cents per lb.
Clench rings, for ship-building.....	Free
Cloaks.....	10 per cent.
Cloak pins	10 "
Clocks, and all wheels, machinery, &c., used in their manufacture	20 per cent.
Cloth, Indian Rubber, all	10 "
Cloth, all other, not otherwise enume- rated.....	10 per cent.
Clothing, ready-made, all.....	10 "
Cloves.....	10 "
" oil of	10 "
Coaches, or parts thereof.....	10 "
Coach furniture, of all descriptions.....	10 "
Coal.....	Free
Coal hods, copper, iron, or zinc.....	10 per cent.
Coats and coatings, all	10 "
Cobalt.....	10 "
Cochineal	10 "
Coculus indicus.....	10 "
Cocks, iron, brass, wood, steel, or copper	10 "
Cocoa paste or chocolate.....	3 cents per lb.

Cocoa paste or chocolate from B. N. A. Colonies, by Proclamation.....	Free
Cocoa nuts	10 per cent.
Codilla or tow	Free
Codfish, dry	Free
" oil.....	Free
Coffee, green.....	4 cents per lb.
Coffee, roasted, burned, or ground	5 " "
Coffee mills	10 per cent.
Coins, all	Free
Coir.....	10 per cent.
Coke.....	10 "
Colcother, dry or in oil.....	10 "
Cold cream.....	10 "
Colocynth.....	10 "
Cologne water	50 cents per gal.
Colombo root.....	10 per cent.
Coloquintida.....	10 "
Colors, water	10 "
Colts, foot.....	10 "
Cols, sanglier (cravat stiffeners).....	10 "
Combs, all	10 "
Commode handles or knobs.....	10 "
Comforters, made of wool or cotton.....	10 "
Comfits preserved in sugar, brandy, or molasses.....	10 per cent.
Compasses	10 "
Composition or copper.....	Free
Composition of glass or paste, set or not set.....	10 per cent.
Concans, India.....	10 "
Coney wool.....	10 "
Confectionary, all, not otherwise provided for.....	20 per cent.
Constantia wine, of 5 bottles to the gal..	\$2 50 per doz.
Contrayerva root.....	10 per cent.
Copper: Yellow metal, composition and zinc, for ship sheathing of a size 48 inches long, by 14 inches wide, and sheathing felt; copper composition and zinc bars or bolts, nails, spikes, and clench rings, for ship-building.	Free

Copper: In pigs or bricks, old or worn, or fit only to be re-manufactured.....	Free
Copper: Nails, rods, or spikes, not intended for ship-building.....	10 per cent.
Copper, from B. N. A. Colonies, by Proclamation.....	Free
Copper, all, not otherwise provided for..	10 per cent.
Copperas.....	10 "
Copper chafing dishes	10 "
" sulphate of	10 "
Coral, unmanufactured.....	Free
" cut or manufactured	10 per cent.
Cordage, tarred or untarred, whether fitted for rigging or otherwise.....	5 per cent.
Cordials, all, not otherwise specified.....	90 cents per gal.
Coriander seed.....	10 per cent.
Corks.....	10 "
Corks, manufactures of.....	10 "
Cork-tree, bark of, unmanufactured.....	Free
Corkwood.....	Free
Corn, Indian, or maize.....	Free
Corn, flour of.....	Free
Corn fans	10 per cent.
Corrosive sublimate	10 "
Corsets or stays.....	10 "
Cosmetics	10 "
Cotton bagging.....	10 "
Cotton embroidery or floss.....	10 "
Cotton wool, by Reciprocity Treaty.....	Free
Cotton yarn.....	5 per cent.
Cotton, all manufactures of.....	10 "
Counters, pearl, worry, bone, rice, gold, or silver	10 per cent.
Counting-house boxes, all.....	10 "
Court Plaster.....	10 "
Cowhides, raw	Free
" tanned, except sole leather....	10 per cent.
Cowage, or cowitch	10 "
Cowries, (shells)	Free
Crackers, fine bread or biscuit.....	1 cent per lb.
Crackers, fire crackers, all	10 per cent.

Crapes, silk	10 per cent.
Crash	10 "
Cranks, imported expressly for mills	5 "
Cravats	10 "
Crayons	10 "
Crayon pencils	10 "
Creas, cotton	10 "
" linen	10 "
Cream of Tartar	10 "
Crinoline, all	10 "
Crocus powder	10 "
Crockeryware	10 "
Crowns, hat	10 "
Crucibles, black lead	10 "
" sand	10 "
Crystals, watch, and all other	10 "
Cucumbers, pickled	10 "
Cudbear	10 "
Cummin seed	10 "
Cupboard turns	10 "
Curls, hair	10 "
Currants	10 "
Curriers' knives	10 "
Curry combs	10 "
Curry powder	10 "
Curtain rings	10 "
Custas as cottons	10 "
Cutch	Free
Cut iron nails	10 "
Cutting knives	10 "
Cut glass-ware	10 "
Cutlasses*	10 "
Cutlery, of all kinds	10 "
Cyanine of Zinc, potassium or iodine	10 "

D

Daggers*	10 per cent.
Dates	10 "
Delph	10 "

* Cannot be imported from Foreign Countries.

Decanters, cut glass, or plain.....	10	per cent.
Delphine.....	10	"
Demijohns, all.....	10	"
Denmark Satin.....	10	"
Dentifrice.....	10	"
Devonshire Kerseys.....	10	"
Diamonds, all.....	10	"
Diaper, linen.....	10	"
Diapers, cotton.....	10	"
Dice, ivory, or bone.....	10	"
Dimities, and dimity muslin, all.....	10	"
Dirks *.....	10	"
Dishes, chafing.....	10	"
Distilled vinegar, medicinal.....	10	"
Diuretic sal.....	10	"
Dividers, all.....	10	"
Divi divi (a vegetable dye).....	10	"
Dog chains ..	10	"
Dolls, of every description.....	10	"
Domets, a flannel.....	10	"
Dominoes, bone, or ivory.....	10	"
Dowlas.....	10	"
D'Oyleys, all.....	10	"
Down, all kinds..	10	"
Dragon's blood.....	10	"
Drawing pencils, all.....	10	"
Drawings.....	10	"
Drawer knobs, all....	10	"
Drawing knives.....	10	"
Drawers, all, knit or wove.....	10	"
Dresses, furs.....	10	"
Dried Fish.....	Free	
Fruit, under Reciprocity Treaty...	Free	
Pulps.....	10	per cent.
Drillings, all.....	10	"
Drugs, dyeing, not otherwise enumerated	10	"
Medicinal, " "	10	"
in a crude state.....	10	"
Duck, Holland, English, and Russia half		
duck, and all other sail duck.	5	"
other than sail duck.....	10	"

* Cannot be imported from Foreign Countries.

Dutch metal, in leaf.....	10 per cent.
Durants, worsted stuff.....	10 “
Durham Mustard.....	10 “
Dust pans.....	10 “
Dutch pink.....	10 “
Dyeing, articles used principally for, not otherwise enumerated.....	10 per cent.
Dye stuffs, under Reciprocity Treaty....	Free

E

Earth, in oil.....	10 per cent.
“ dry, as ochre.....	10 “
“ from B. N. A. Colonies by procla- mation.....	Free
Ebony, manufactures of, or of which it is the material of chief value..	10 per cent.
Eggs, under Reciprocity Treaty.....	Free
Elastic and manufactures thereof.....	10 per cent.
Elephants' teeth.....	10 “
Elecampane.....	10 “
Embroidery, all.....	10 “
Emeralds.....	10 “
Emery.....	10 “
Emetic, Tartar.....	10 “
Engravers' Copper, prepared or polished..	10 “
Engravings, books of, bound or not.....	Free
Epaulets, all.....	10 per cent.
Epsom Salts.....	10 “
Equalizing files.....	10 “
Escutcheons, all.....	10 “
Essences, all.....	10 “
Estopillas, Linen.....	10 “
Etchings or engravings.....	Free
Ether.....	10 per cent
Etoile, or Stars, for ornaments.....	10 “
Ether Sulphuric.....	10 “
Extracts and decoctions of dye woods, not otherwise provided for.....	10 “
Extracts, all not otherwise provided for..	10 “
Eyes and Rods for Stairs.....	10 “
“ Bulls, glass.....	10 “

F

False Collars.....	10 per cent
Fans, all.....	10 "
Fancy or perfumed soaps, &c.	10 "
" Vials and bottles.....	10 "
Fastenings, door, shutter, or other	10 "
Fearnought Cloth.....	10 "
Feathers, ornamental.....	10 "
" for beds	10 "
Feldspar	10 "
Felt, for ships bottoms.....	Free
for other purposes.....	10 per cent.
Felts or hat bodies.....	10 "
Felting, Hatters'	10 "
Fennel, essence of.....	10 "
Ferrets, cotton	10 "
Ferri rubigo	10 "
Fiddles	10 "
Fids	10 "
Fifes, bone, ivory, or wood.....	10 "
Figures, all	10 "
Figs	10 "
Figblue	10 "
Filberts	10 "
Files	10 "
File cuts	10 "
Filtering stones.....	10 "
Filters	10 "
Fins and Skins of fish	Free
Fire Arms, all *.....	10 per cent.
Crackers	10 "
Irons	10 "
Screws.....	10 "
Wood.....	Free
Fish, viz.: fresh, dried, salted, or pickled..	Free
" Hooks.....	Free
" Oil, viz.: train oil, spermaceti oil, head matter and blubber, fins or skins, the produce of fish or creatures living in the sea.....	Free

* Cannot be imported from Foreign Countries.

Fishing nets and seines of all kinds	Free
Fish Sauce, preserved in oil.	10 per cent.
Flags, floor matting-made of.	10 "
Flags, for ships, &c.	10 "
Flageolets, all kinds.	10 "
Flannels, "	10 "
Flap hinges "	10 "
Flasks or bottles.	10 "
Flasks, powder and all other.	10 "
Flat irons	10 "
Flats of Straw, for making hats or bonnets	10 "
Flax, unmanufactured	Free
Articles, of which flax is a component part, not otherwise specified	10 per cent.
Flax seed.	10 "
Flies, Spanish	10 "
Flints, ground or unground.	10 "
Float files	10 "
Floor Cloth, all.	10 "
Floor Matting, all.	10 "
Flor Benzoin.	10 "
Florentine Buttons.	10 "
Floss Silk, and other similar silks	10 "
" Cotton, and all other.	10 "
Flour, Wheat.	25 cents per bbl.
" " under Reciprocity Treaty.	Free
" fm. B. N. A. Colonies by proclamation	Free
Flower Water, Orange.	10 per cent.
Flowers, artificial	10 "
" natural	Free
Flutes, all.	10 per cent.
Flushings, all.	10 "
Foils, fencing.	10 "
Foil, tin, silver, copper, &c.	10 "
Fol digitalis.	10 "
Forks, all.	10 "
Forge, Smiths'.	10 "
" Tongs and hammers.	10 "
Forbidden fruit.	10 "
Fossils	10 "
Fox-glove	10 "
Frames or Sticks for umbrellas or parasols	10 "

Frames, Plated Cruet	10 per cent.
" Silver "	10 "
" Quadrant	10 "
" Picture	10 "
Frankfort Black	10 "
Frankincense, a gum	10 "
French Olives	10 "
" Mustard	10 "
" Walnuts	10 "
Fresh Meat, under Reciprocity Treaty....	Free
" from B. N. A. Colonies by Proclamation.....	Free
Fringes, all	10 per cent.
Frizettes, all.....	10 "
Frocks, Guernsey	10 "
Frosts, glass.....	10 "
Fruits, not otherwise specified.....	10 "
" preserved in brandy or sugar	10 "
" dried or undried, under Reciprocity Treaty	Free
" from B. N. A. Colo. by proclamation	Free
Frying pans.....	10 per cent.
Fuller's Boards	10 "
" Earth	10 "
Fulminates, or fulminating powders.....	10 "
Furniture, Coach and harness	10 "
" Brass, copper, iron or steel....	10 "
" Calico or chintz	10 "
" Household, not otherwise specified, new or second hand....	10 per cent.
Furniture, that has been in actual use; working tools and implements, the property of immigrants or persons coming to reside in the Province, and not intended for sale, not to include machinery, musical instruments and plate.....	Free
Furs, undressed, all kinds of, on the skin..	Free
" dressed, all kinds of, on the skin....	10 per cent.
" Hatters', dressed or undressed, not on the skin.....	10 per cent.
Fustic.....	10 "

G

Galanga	10 per cent.
Gallengal, or gallengal root	10 "
Galloons, gold or silver	10 "
Galls, nuts	10 "
Gambia (Terra Japonica)	10 "
Gamboge, crude	10 "
" refined	10 "
Garance or Madder	10 "
Garnets, all	10 "
Garden Seeds, not otherwise mentioned ..	Free
Garters, all	10 per cent.
Gauze, cotton	10 "
Gelatine	10 "
Gems, set or otherwise	10 "
Geneva and Whiskey, not exceeding the strength of proof by Syke's hydro- meter, and so in proportion for any greater strength than the strength of proof	70 cents per gall.
Gentian or gentian root	10 per cent.
German Silver, manufactured or otherwise	10 "
Gherkins, pickled	10 "
Gighams, springs or handles	10 "
Ginblets and Augers	10 "
Gimps, all	10 "
Gilt Jewelry, all	10 "
Gin, not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength than the strength of proof	70 cents per gall.
Ginger, ground	4 cents per lb.
" roots	10 per cent.
" essence of	10 "
Ginghams	10 "
Ginseng	10 "
Girandoles	10 "
Glauber Salts	10 "
Glass, all manufactures of	10 "
Glaziers' Diamonds	10 "

Globes	10 per cent.
Gloves, all	10 "
Glue	10 "
Glue, a species for purifying liquors ...	10 "
Goat's hair or wool	10 "
" skins, raw	Free
" " tanned	10 per cent.
Gold Coin as Bullion	Free
Gold dust	Free
Gold, oxide of	10 per cent.
Gold beaters' skin	10 "
Gold leaf	10 "
Goloshes or Clogs, wood or leather	10 "
Gouges	10 "
Gowns and gown patterns, all	10 "
Grain, viz : wheat, rye, Indian corn, barley, oats, rice, and buckwheat, un- ground	Free
Grains, tanned	10 per cent.
Grain tin	10 "
Granella, colchineal	10 "
Granulated tin	10 "
Granza or Madder	10 "
Grapes, not dried	10 "
Grapnels	5 "
Grass cables or cordage	5 "
Grass, all manufactures of, not otherwise specified	10 per cent.
Grasshopper springs	10 "
Grass, Laisal	10 "
Grates and parts thereof	10 "
Gratings, iron	10 "
Grease	10 "
Green Turtle	Free
Gridirons	10 per cent.
Grindstones	10 "
" by Reciprocity Treaty	Free
" from B. N. A. Colonies by Pro- clamation	Free
Guava Jelly or Paste	10 per cent.
Guernsey Frocks	10 "
Gunny Bags	10 "

Gunny cloth	10 per cent.
Guano.....	Free
Guinea grains	10 per cent.
Guitars	10 "
Guitar strings	10 "
Guimauve or Camomile.....	10 "
Gum, all	10 "
Gum elastic, all manufactures of.	10 "
Guns *.....	10 "
Gun locks *.....	10 "
Gun powder *.....	10 "
Gun wadding *.....	10 "
Gutta Percha, manufactures of	10 "
Guts, sheep's or pig's, salted.....	10 "
Gypsum, ground.....	10 "
" unground.....	Free
" ground or unground, by Reciprocity Treaty	Free
" ground or unground, from B.N.A. Colonies, by proclamation ...	Free

H

Hackles,	10 per cent.
Hair, manufactures of, all	10 "
Hairs and bristles used in the manufacture of brushes.....	Free
Halter chains or rings	10 per cent.
Hams, smoked or dried	2 cents. per
Hams, salted and in pickle	1 cent per lb
" from B. N. A. Colonies, by Proclamation.....	Free
Hams, from U. S. under Reciprocity Treaty.	Free
Hames, all	10 per cent.
Hammers, all	10 "
Handkerchiefs, all	10 "
Handles for chests, doors, &c.....	10 "
Hangers	10 "
Hangings, paper.....	10 "
Hares' fur or hair.....	10 "

* Cannot be imported from Foreign Countries.

Hare skins dressed.	10	"
" undressed	Free	
Harlem Oil	10	per cent.
Harness, except that of merchants or travellers, necessary and in actual use	10	per cent.
Harps and Harpsichords	10	"
Harp strings, all ..	10	"
Hartshorne	10	"
Hatchets	10	"
Hat felts or bodies	10	"
Hat linings.	10	"
Hats, all	10	"
Hatters' irons	10	"
Hautboys	10	"
Haversacks, of leather	10	"
Hay	Free	
Hay knives	10	per cent.
Head dresses	10	"
" Ornaments for	10	"
Head matter and blubber, of fish	Free	
Head pieces for stills	10	per cent.
Hearth rugs, all	10	"
Hellebore root	10	"
Hemlock, lumber, unmanufactured	Free	
Hemp	Free	
Hemp seed	10	per cent.
" oil	10	"
Hemp: Cordage	5	"
" all manufactures of, not otherwise specified	10	"
Henbane	10	"
Herring, pickled	Free	
" dry or smoked	Free	
Hewed lumber, under Reciprocity Treaty	Free	
Hides, raw	Free	
" salted	Free	
" tanned, except Sole Leather	10	per cent
Hinges, all	10	per cent.
Hobby horses, all	10	"
Hock (wine), of five bottles to the gallon	\$2.50	per dozen.
Hods, all	10	per cent.

Hoes	10 per cent.
Hollands, brown	10 "
Holloware	10 "
Honey	10 "
" water, or aqua mellis	10 "
Hooks, fish	Free
" and eyes	10 per cent.
" all other	10 "
Hoop iron	5 "
Hoops, fit for use	10 "
Hops	Free
Horn combs	10 per cent.
tips	10 "
plates for lanterns	10 "
Horns, unmanufactured	Free
Horse hair	10 per cent.
Horses, each	\$10
Horses and carriages of travellers, and horses, cattle, carriages, and other vehicles when employed in carry- ing merchandize, together with the necessary harness and tackle, so long as the same are actually in use, for that purpose	Free
Hose, silk, woolen or linen	10 per cent.
Household effects, old, and in use, of per- sons or families from foreign coun- tries, if used abroad by them, and not intended for any other persons or for sale	Free
Household Furniture	10 per cent.
Hyacinth Roots	Free
Hydrometers, all	10 per cent.

I

Imitation of precious stones	10 per cent.
Implements of trade of persons arriving in the Province, not intended for sale	Free
India Rubber, all manufactures of	10 per cent.
Indian Meal and Corn	Free

Indigo	10 per cent.
Ink, viz.: Printers' ink	Free
all others	10 per cent.
powders	10 "
stands, all	10 "
Instruments, philosophical or musical ...	10 "
" surgical	10 "
Inventions, models of	Free
Iodine	10 per cent.
" salts of	10 "
Ipecac or ipecacuhana	10 "
ris root	10 "
Iridium	10 "
Isinglass	10 "
Issue peas	10 "
" plaster	10 "
Ivory, all manufactures of	10 "
Iron, viz.: Anchors or Anchor palms ...	5 "
Anvils	10 "
Bars or bolts	5 "
Boiler plates	5 "
Grummets	5 "
Hoop iron	5 "
Chain cables	5 "
Rigging	5 "
Rivets ...	10 "
Castings, not otherwise enumerated	10 "
Nail plates	5 "
Iron, all manufactures of, not otherwise mentioned	10 "
Iron, clench rings	5 "
" flat irons	10 "
knees for ships	5 "
machinery for mills, steamboats, and manufectories	5 "
Iron nails, cut	10 "
" " wrought	10 "
" old, fit only to be remanufactured ..	Free
" Pipes or Tubes	5 per cent.
" Rails for Railroads	Free
" scrap	Free

Iron screws	10 per cent.
“ scythes	10 “
“ sheet iron	5 “
“ shovels	10 “
“ spades	10 “
“ sickles	10 “
“ spikes	5 “
“ squares	10 “
“ unwrought, pig	Free
“ wheels for cars	10 per cent.

J

Jacks, a part of piano fortes	10 per cent.
“ Clothier's	10 “
Jack chains or screws	10 “
Jalap	10 “
Jallalpore mamoody, cotton goods	10 “
Japanned wares of all kinds	10 “
Jars, all	10 “
Jessamine or Jasmine, oil of	10 “
Jeanette, cottons	10 “
Jean, do	10 “
Jellies of all kinds	10 “
Jewelry, all	10 “
Joints, India	10 “
Jostic, or Jos Light	10 “
Jugulandum, oil of	10 “
Juices : Lime, lemon, or orange	10 “
Juniper berries	10 “
“ plants	Free
Junk, old	Free
Jute	10 per cent.
“ matting	10 “

K

Kaleidoscopes	10 per cent
Kalydor	10 “
Kentledge	10

Kermes	10 per cent.
Kerosene Oil	7 cents per gall.
Kersy ratteen, (woollen cloth)	10 per cent.
Kerseys	10 "
Kerseymeres	10 "
Kerstes	10 "
Kettles, brass, copper, &c.	10 "
Keys, all	10 "
Kilmarnock caps	10 "
Kings', yellow	10 "
Kirschenwasser	50 cents per gall.
Knitting needles	10 per cent.
Knives, all	10 "
Knobs, all	10 "
Knockers	10 "
Knots and stars	10 "
Krems, white, or white lead	10 "
Kreosote	10 "

L

Lace, manufactures of, all	10 per cent.
Laces, all	10 "
Labels, all	10 "
Lac, dye, sulphur, or spirits	10 "
Laced boots	10 "
Lacets or lacings	10 "
Lacquered ware	10 "
Ladies' worked caps	10 "
Ladles	10 "
Ladle heads	10 "
Lake, paints ..	10 "
Lamps, all	10 "
Lamp black	10 "
Lamp hooks or pullies	10 "
Lancets	10 "
Lancet cases ..	10 "
Lanterns ..	10 "
Lantern leaves, or horn plates	10 "
Lard, per 100 lbs	\$1.75
" under Reciprocity Treaty	Free

Lard, from B. N. A. Colonies, by proclamation.....	Free
Larding pins	10 per cent.
Lasting	10 “
Lasts	10 “
Latches, all	10 “
Laths	Free
Lattin, brass	10 per cent.
Laudanum.....	10 “
Laurel, oil of.....	10 “
Lavender.....	10 “
Lawn	10 “
Lazenby's Pickles, sauces, &c.....	10 “
Lead, all manufactures of, not otherwise mentioned.....	10 “
Lead, old, fit only to be remanufactured..	Free
“ pig	Free
Leaders, leather or worsted.....	10 per cent.
Leaf, Dutch metal.....	10 “
“ gold	10 “
Leaves, medicinal, in a crude state	10 “
Leather, not otherwise provided for	10 “
“ manufactures of, all.....	10 “
“ sole.....	4 cents per lb.
Leeches	Free
Lees, wine.....	50 cents per gall.
Leghorn, manufactures, all	10 per cent.
Lemons, in boxes or bulk.....	10 “
“ oil, juice, and essence of.....	10 “
Leno linen or muslin	10 “
Leopard skins dressed	10 “
Leopard spot cloth.....	10 “
Lignumvitæ	10 “
Lime	Free
Lime, chloride of.....	10 per cent.
“ citrate of	10 “
“ juice:	10 “
“ stone	Free
Limes	10 per cent.
Limets, oil of.....	10 “
Lines of all kinds, for the fisheries	Free
Linens, all	10 per cent.

Linen, manufactures of, all	10 per cent.
Linseed	10 "
" cakes, meal, or oil	10 "
Linsey woolsey	10 "
Lint	10 "
Liquors or cordials, all, (see spirits).	
Liquor, viz.: Rum, not exceeding the strength of proof by Sykes' hy- drometer, and so in proportion for any greater strength of proof, per gallon	40 cents.
Liquor, Spirits: Brandy, cordials, and other spirits, except rum, Geneva, and whiskey, not exceed- ing the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength of proof, per gallon	90 cents.
Liquor, Spirits or strong waters, not other- wise enumerated, not being pure alcohol, mixed with any ingredients, and although thereby coming under the head of some other denomina- tion, (with the exception of Var- nish), shall be deemed spirits or strong waters, and shall pay a duty per gallon of	50 cents.
Liquor, Wines: Hock, constantia, malmsey, catawba, burgundy, hermitage, mo- selle, and champagne, per dozen of 5 bottles to the gallon	\$2.50
Liquor: All other wine of 5 bottles to the gallon, per dozen	\$1.50
Liquor: Port, sherry, and maderia, in wood, per gallon	60 cents.
Liquor, viz.: Other wines in wood, costing £24 sterling and upwards per pipe at the port from whence last imported, per gallon	60 cents.

Liquor: Other wines, in wood, costing less than £24 sterling, per pipe, at the port from whence last imported, per gallon	25 cents.
Liquor bottles	10 per cent.
Liquorice	10 "
" root	10 "
Litharge	10 "
Lithographs	10 "
Lithon triptons	10 "
Loaf sugar	2 cents per lb.
Lotions, all	10 per cent.
Lozenges, medicinal, and all other	20 "
Locks, all	10 "
Logwood	10 "
Looking-glasses	10 "
" plates and frames for	10 "
Lumber, unmanufactured, in whole or in part, all	Free
Lump sugar	2 cents per lb.
Lunar caustic	10 per cent.
Lustres, all	10 "
Lutes	10 "
Lye, soda	10 "

M

Macaroni	10 per cent.
Mace	10 "
Macassar oil	10 "
Machinery of all kinds, for mills, steam-boats, and manufactories	5 "
Machinery for clocks	20 "
" all other, not specially mentioned	10 "
Mackerel	Free
Madder	10 per cent.
" root	10 "
Madras handkerchiefs	10 "
Magic lanterns, and similar articles of whatever materials composed	10 "

Magnesia, carb. and sulphate of	10 per cent.
Mahogany, all manufactures of	10 "
" unmanufactured	10 "
Malleable iron, all manufactures of, not specially mentioned	10 "
Mallets, wood	10 "
Malt	Free
Manganese	10 per cent.
Mangoes	10 "
Mangroves, or shells of	10 "
Manilla grass	10 "
" hemp	5 "
" cordage	5 "
Manna	10 "
Mantillas, silk	10 "
Mantles	10 "
Manufactured tobacco, (except Snuff and Gigars)	5 cents per lb.
Manufactures, all	10 per cent.
Manures, of all kinds	Free
Maple sugar	Free
Maps and Charts	Free
Marble, manufactures of	10 per cent.
" in its crude or unwrought state	Free
" in blocks or slabs, rough	Free
" " " if dressed	10 per cent.
Marbles, (for children's play)	10 "
Marine coral	10 "
Marmelade, (a sweetmeat)	10 "
Marrow	10 "
Mascade, essence of	10 "
Marsh mallows	10 "
Mastic	10 "
Matches	10 "
Mathematical instruments	10 "
Mats, all	10 "
Matter, head and blubber of fish	Free
Matting, all	10 per cent.
Mattrasses, all	10 "
Meal, viz.: Barley, buckwheat, indian, oat, rice, rye, peas, and beans	Free
Meal, cassada	10 per cent. .

Meal, linseed	10 per cent.
Measures, glass, engraved	10 "
Meats: Fresh, or prepared, except Beef or Pork	10 "
Meats: Fresh, salted or smoked, under Reciprocity Treaty	Free
Meats: Fresh or salted, from B. N. A. Co- lonies, by Proclamation	Free
Mechlin lace	10 per cent.
Medals, and other collections of antiquities	10 "
Medicines, patent	20 "
Medicinal preparations, not otherwise spe- cified	10 "
Medicinal roots, drugs, and leaves	10 "
Metal, plated	10 "
Metallic slates, paper, tin, &c.	10 "
Metallic pens	10 "
Metals, ores of	Free
" manufactured, not otherwise pro- vided for	10 per cent.
Metals, ores of, all, under Reciprocity Treaty	Free
Melting pots, all	10 per cent.
Mercury, or quicksilver	10 "
" all preparations of	10 "
Merino, all	10 "
Mica	10 "
Milk of roses	10 "
Millinery, of all kinds	10 "
Mill cranks	5 "
" machinery, or parts thereof	5 "
" saws, imported expressly for mills	5 "
Mills, coffee	10 "
Minature cases	10 "
Minatures	10 "
Minerals, all, not otherwise provided for	10 "
Mineral salt	10 "
" water	10 "
Mirrors, all	10 "
Mirror glasses	10 "
Mitts, all	10 "
Mock jewelry	10 "

Mock pearls.....	10 per cent.
Modelling.....	10 per cent.
Models of invention	Free
Mohair	10 per cent.
Molasses.....	5 cents per gal.
Mops.....	10 per cent.
Morocco skins, dressed	10 "
Morocco shoes	10 "
Morphine	10 "
Mortars	10 "
Moss	10 "
Mosaics, real or imitation	10 "
Mother of Pearl, shells.....	Free
" " articles made of.....	10 per cent.
Moulds, button	10 "
Mouse traps, all	10 "
Muffs, fur.....	10 "
Muriate of barytes, gold, tin, acid, &c...	10 "
Mushrooms	10 "
" sauce.....	10 "
Music, bound, or in sheets.....	10 "
Musical instruments, for churches	Free
" " all other	10 per cent.
Musk	10 "
Muskets, and parts thereof *	10 "
Muslin, manufactures of, all	10 "
Mustard	10 "
Myrrh, crude, gum, or refined.....	10 "
Myrobalam.....	10 "

N

Nails, cut or wrought	10 per cent.
" zinc sheathing nails.....	Free
Nail rods	5 per cent.
" plates.....	5 "
Nankeens, all.....	10 "
Napkins	10 "
Naples' soap.....	10 "

* Cannot be imported from Foreign Countries.

Narcorine	10 per cent.
Navy bread.....	Free
Needles, all	10 per cent.
Nests, kettles and tubs, in.....	10 "
" bird's	10 "
Nets, fishing nets, and seines, of all kinds	Free
" for the hair.....	10 per cent.
Nickel.....	10 "
Nippers	10 "
Nitrate of Potash, iron, tin, lead, or sil-	
ver	10 per cent.
Nitre, mur. tin.....	10 "
Nitric acid	10 "
Nitrous acid.....	10 "
Nobs or knobs	10 "
Norfolk latches	10 "
Noyeau, a cordial.....	90 cents per gal.
Nutria skins, dressed	10 per cent.
" " undressed.....	Free
Nut galls.....	10 per cent.
Nuts, all	10 "
Nutmegs.....	10 "
Nux vomica	10 "
Nyansooks	10 "

O

Oakum	5 per cent.
Oats.....	Free
Oatmeal	Free
Ochre, dry	10 per cent.
Ochres, all, used in painter's colors	10 "
" from B. N. A. Colonies, by Pro-	
clamation.....	Free
Odours	10 per cent.
Oil Cakes	10 "
Oil Cloth.....	10 "
" manufactures of.....	10 "
Oil, Fish, all	Free
" Rock or Coal	7 cents per gal.
" Parffine.....	7 "

Oil, Benzole	7 cents per gal.
“ Palm	Free
“ All other	10 per cent.
Old iron, fit only to be remanufactured..	Free
Old brass, copper, canvas, junk, lead, nets, pewter, rags, and rope	Free
Olives	10 per cent.
Onions	$\frac{1}{2}$ cent per lb.
Opium	10 per cent.
Oranges	10 “
Orchilli, or orchello	10 “
Orchelle, a weed for dyeing	10 “
Ores, of all kinds	10 “
Organs, imported specially for churches	Free
“ not imported specially for churches	10 per cent.
Ornaments, all	10 “
Ornamental feathers	10 “
Orpiment	10 “
Orris root	10 “
Ostrich plumes	10 “
Ottor of roses	10 “
Oxalic acid	10 “
Oxide of bismuth	10 “
Oxymuriate of lime	10 “
Oysters	Free
Ozanburgs	10 per cent.

P

Pack thread	10 per cent.
Padding	10 “
Paddy	10 “
Pad screws	10 “
Paints, all	10 “
Paint brushes	10 “
Painted floor cloths	10 “
Paintings, all	Free
Painters' Colors	10 per cent.
Palm leaf baskets, hats, &c.	10 “
“ oil	Free

Pamphlets, not prohibited to be imported into the United Kingdom.....	Free
Panel saws.....	10 per cent.
Paper, printing, not less than demy size	Free
" not otherwise provided.....	10 per cent.
" sheathing, for ships.....	Free
Parasols	10 per cent.
Parasol sticks or frames.....	10 "
Parallel rules	10 "
Pasteboard	10 "
Patent Medicines, all	20 "
Paving tiles	10 "
Parcliment.....	10 "
Pearl, mother of	10 "
Pearls, all.....	10 "
Pearl Ash.....	Free
Peas	Free
Peanuts	10 per cent.
Pelerines, lace	10 "
Pelham bits	10 "
Pellitory roots.....	10 "
Pelts, undressed	Free
Pencils, all.....	10 per cent.
Pencil cases	10 "
Penknives	10 "
Pens, metallic or quill	10 "
Pepper, ground.....	4 cents per lb.
whole	10 per cent.
Cayenne	10 "
Pears, fresh or dried, per barrel.....	\$1
" from U. States under Reciprocity Treaty.....	Free
" from B. N. A. Colonies, by promotion	Free
Percussion caps *.....	10 per cent.
Perfumery	10 "
Perfumed shaving soap.....	10 "
Personal and household effects of citizens dying abroad (not to include merchandize)	Free
Peruvian bark	10 per cent.

* Cannot be imported from Foreign Countries.

Pestles and mortars.....	10 per cent.
Petershams, woollen cloth.....	10 "
Petticoats	10 "
Pewter, old, fit only to be re-manufact'd	Free
Pewter, articles of, not otherwise enum- erated.....	10 per cent.
Phosphate of lime.....	10 "
" soda.....	10 "
Philosophical apparatus.....	10 "
Phosphorus	10 "
Phosphuret of lime.....	10 "
Photographs and engravings.....	Free
Piano Fortes, and materials for.....	10 "
Pickled fish.....	Free
Pickles of all kinds	10 per cent.
Picture glass	10 "
Pictures	10 "
Pigs, of , copper, iron, lead, or tin..	Free
Pimento, ground	4 cents per lb.
whole.....	10 per cent.
oil of.....	10 "
Pin or needle cases, all.....	10 "
Pin cushions, of all kinds.....	10 "
Pincers	10 "
Pine apples	10 "
Pink, Dutch and all other.....	10 "
Pins, all.....	10 "
Pipes, all smoking	10 "
" iron.....	5 "
Pistols *	10 "
Pitch, Burgundy.....	10 "
Pitch, under Reciprocity Treaty.....	Free
Plaids	10 per cent.
Plaits for making hats or bonnets	10 "
Plaster of Paris, ground	10 "
" unground	Free
Plaster, all other.....	10 per cent.
Planks, wrought	10 "
unwrought	Free
Plants	Free
Plantain bark.....	10 per cent.

* Cannot be imported from Foreign Countries.

Plate, gold or silver, old, fit only to be re-manufactured.....	Free
Plates, boiler.....	5 per cent.
“ copper, for sheathing ships	Free
Plates, copper, engraved.....	10 per cent.
“ copper, prepared for engravers....	10 “
Plates, sheet iron.....	5 “
Plated ware, all.....	10 “
Planes.....	10 “
Plane irons	10 “
Platillas, linen.....	10 “
Platina	10 “
Playing cards.....	10 “
Pliers	10 “
Ploughs	10 “
Plums	10 “
“ from B. N. A. Colonies, by proclamation.....	Free
“ from U. S. under Reciprocity Treaty.....	Free
Plumes, ornamental	10 per cent.
Plush, all	10 “
Pocket books.....	10 “
“ bottles	10 “
“ lights.....	10 “
Pole caps	10 “
Poles, carriage.....	10 “
Polishing stones	10 “
“ paste	10 “
Pomatum	10 “
Pomegranates.....	10 “
Pomegranate peel	10 “
Poplins.....	10 “
Poppies.....	10 “
Poppy oil	10 “
Porcelaine	10 “
Pork, fresh.....	1 cent per lb.
“ salted.....	\$1 per bbl.
“ from B. N. A. Colonies, by proclamation	Free
“ from U. S. under Reciprocity Treaty.....	Free

Porphyry	10 per cent.
Portable desks.....	10 "
Porter, in bottles or otherwise	6 cents per gal.
Potash, prussiate of, &c.....	10 per cent.
Potash	Free
Potatoes	Free
Pots, all	10 per cent.
Poultry or game	10 "
Poultry, under Reciprocity Treaty.....	Free
Powder, all *	10 per cent.
Powders, pastes, balls, balsams, ointments, oil, waters, washes, tinctures, essences, or other preparations or compositions, commonly called "sweet scents," "odours," "perfumes," or "cosmetics," and all powders or preparations for the teeth or gums.....	10 "
Powdered refined sugar	2 cents per lb.
Precious stones of all kinds.....	10 per cent.
Prepared clay	10 "
Pressing boards.....	10 "
Prepared meats and vegetables, poultry and game	10 "
Preparations, anatomical or chemical....	10 "
Preserves	10 "
Princess stuff, woollen	10 "
Prints or calicoes.....	10 "
Prints or pictures	10 "
Printing presses, types, and printers' ink	Free
Printing paper not less than demy size..	Free
Prisms.....	10 per cent.
Produce of the Province.....	Free
Produce of fish or creatures living in the sea.....	Free
Professional books of persons arriving in the Province.....	Free
Prunella	10 per cent.
Prunes.....	10 "
Prussian blue	10 "

* Cannot be imported from Foreign Countries.

Prussiate of potash.....	10 per cent.
Pullies.....	10 "
Pumice.....	10 "
Pumps, stomach	10 "
Punches	10 "
Putty.....	10 "
Pyrolignous acid	10

Q

Quadrants and sextants.....	10 per cent.
Quadrant frames.....	10 "
Quassa wood.....	10 "
Quicksilver	10 "
Quill pens.....	10 "
Quills	10 "
Quill baskets	10 "
Quilla bark.....	10 "
Quiltings or quilts.....	10 "
Quinces.....	10 "
" from B. N. A. Colonies, by pro-	
clamation	Free
" from U. S. under Reciprocity	
Treaty.....	Free
Quinine.....	10 per cent.

R

Radix or angelica root.....	10 per cent.
Rags, viz. : old rags.....	Free
Railroad iron.....	Free
Raisins	2 cents per lb.
Rakes, all.....	10 per cent.
Rape seed.....	10 "
" oil	10 "
Rappers.....	10 "
Rasps	10 "
Ralta, a liquor	90 cents per gal.
Rattans.....	10 per cent.

Rattles	10 per cent.
Ravens duck, sail cloth	5 "
Raw silk.....	10 "
" skins	Free
" sugar	1½ cents per lb.
" turpentine	Free
Razors.....	10 per cent.
" cases.....	10 "
" strops	10 "
Reaping hooks.....	10 "
Ready-made clothing	10 "
Red chromate of potash.....	10 "
" lead.....	10 "
Red chalk	10 "
" wood, manufactures of.....	10 "
Reeds, all	10 "
Reindeer skins, dressed	10 "
Reps, silk or cotton	10 "
Resin	Free
Returned cargo, the growth or manufacture of this province.....	Free
Rhodium, oil of	10 per cent.
Rhubarb	10 "
Ribbons, all	10 "
Ribbon wire.....	10 "
Rice.....	Free
Rice meal.....	Free
Rifles *	10 per cent.
Rigging	5 "
Rigging and ship materials saved from vessels wrecked on the coast, and vessels owned and registered in the province, if wrecked elsewhere.....	Free
Rings, all	10 per cent.
Rivets.....	10 "
Robes, made up.....	10 "
Robes, Buffalo	10 "
Rochelle salts	10 "
Rock salt	Free
Rods, iron or nail rods.....	5 per cent.
Rods and eyes, metal.....	10 "

* Cannot be imported from Foreign Countries.

Rolls brown or white linen.....	10 per cent.
Roman cement.....	10 "
Rope	5 "
Rope, old	Free
Roots, madder, arrowroot, ava, &c.....	10 per cent.
" medicinal	10 "
" all not otherwise mentioned.....	10 "
Rosewater	10 "
Rosewood, unmanufactured.....	10 "
Rosin.	Free
Rosolio, a cordial	90 cents per gal.
Rotten stone.....	10 per cent.
Rouens, linen.....	10 "
Rouge	10 "
Rubies	10 "
Rubigo ferri.....	10 "
Rubram bark, acer.....	10 "
Rue, essence of.....	10 "
Rugs, all.....	10 "
Rules.....	10 "
Rum, not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength of proof per gallon.....	40 cents.
Rum, bay, or bay water, per gallon.....	50 "
" cherry, a cordial.....	90 "
Russia crash, linen, &c.....	10 per cent.
Rye	Free
Ryemeal	Free

S

Sabres *	10 per cent.
Saccharina saturni (sugar of lead)	10 "
Saddlery	10 "
Saddle hooks.....	10 "
Saddles	10 "
Sad irons	10 "
Safflower.....	10 "
Saffron	10 "

* Cannot be imported from Foreign Countries.

Saffron cakes	10 per cent.
Sago	10 "
Sail duck and sail cloth	5 "
Sails, ready-made.....	5 "
Sails, rigging, and ship materials saved from vessels wrecked on the coast of this province, and saved from vessels owned and registered in this province, if wrecked on the coast thereof, or elsewhere.....	Free
Sal ammonia, diuretic, nitre, &c., for me- dicinal or manufacturing purposes	10 per cent.
Salad oil.....	10 "
Saleratus.....	10 "
Salmon	Free
Salt	Free
Salt, Epsom and other chemical salts.....	10 per cent.
Salted meats, under Reciprocity Treaty..	Free
" fm. B.N.A.Col. by proclamat'n	Free
Salted skins, unmanufactured.....	Free
Saltpetre.	10 per cent.
Saltpetre, crude, for manufact'g purposes	Free
Sand	Free
Sandarach	10 per cent.
Sand stones	10 "
Sandal wood.....	10 "
Sanguis draconis, or dragon's blood.....	10 "
Sannas, cotton	10 "
Sardines.....	10 "
Sarsaparilla.....	10 "
Sarsinets	10 "
Sash fasteners	10 "
Sashes, silk	10 "
Sashes, for windows	10 "
Sassafras.....	10 "
Satin, manufactures of, all.....	10 "
Sauces, all kinds	10 "
Saucepans, all	10 "
Sausages	10 "
Saw sets	10 "
Saws, not otherwise specified.....	10 "
Sawed lumber and timber.....	Free

Scales and weights, all.....	10 per cent.
Scale beams	10 "
Scantling, rough, hewn, or sawed, only...	Free
" wrought	10 per cent.
Scarfs, all.....	10 "
Scilla or squills.....	10 "
Scissors	10 "
Scoop nets.....	Free
Scrapers.....	10 per cent.
Scrap, lead, iron, steel, brass, &c. fit only to be re-manufactured.....	Free
Screws of all kinds.....	10 per cent.
Seeds, for agricultural purposes.....	Free
Seeds, all other not otherwise specified...	10 per cent.
Seed, lac.....	10 "
Seines	Free
Segars or Cigars	20 per cent.
Seltzer water	10 "
Seneca or radix root.....	10 "
Senegal gum	10 "
Senna	10 "
Sepia	10 "
Serge, woollen	10 "
Sewing machines.....	10 "
Sewing silk.....	10 "
Sextants	10 "
Shades	10 "
Shaddocks	10 "
Shaving soap, brushes, &c.....	10 "
Shawls, all	10 "
Shears.....	10 "
Sheathing copper, 48 in. by 14 in. for ship sheathing.....	Free
" paper	Free
" felt.....	Free
Sheet, brass, , &c.....	10 per cent.
Sheetings, linen, and all other.....	10 "
Shell baskets and boxes.....	10 "
Shells, all not otherwise enumerated.....	10 "
Shellac	10 "
Ship or navy bread.....	Free
Shirtings, all	10 per cent.

Shirts, all	10 per cent.
Shingles.....	Free
Shoe binding.....	10 per cent.
" horns.....	10 "
" knives.....	10 "
" thread.....	10 "
Shoes and boots, all	10 "
" horse and ox, all	10 "
Shot *	10 "
Shot bags	10 "
Shovels, hearth, with or without tongs, or fire irons.....	10 per cent.
Shrubs, plants, and trees	Free
Shumac.....	10 per cent.
Shuttle cocks and battledores	10 "
Sickles and r. aping hooks, all.....	10 "
Side arms *	10 "
Sieves, all.....	10 "
Silk, raw.....	10 "
Silk, all manufactures of, not otherwise mentioned.....	10 "
Silver, bullion and coin	Free
Sisal grass.....	10 per cent.
Skates.....	10 "
Slates, framed.....	10 "
Slates	Free
Skivers	10 per cent.
Skins, fish	Free
" undressed.....	Free
" manufactured, all not otherwise mentioned	10 per cent.
Slate pencils.....	10 per cent.
Sledges all.....	10 "
Slippers, all.....	10 "
Smalts	10 "
Smoked meats, under Reciprocity Treaty	Free
Snakeroot.....	10 per cent.
Snaps, a clasp for bridles, &c.....	10 "
Snuff.....	10 "
Snuffers	10 "
Snuffer trays.....	10 "

Cannot be imported from Foreign Countries.

Soap, of all kinds	10 per cent.
Socket chisels	10 "
Socks, all.....	10 "
Soda, ash.....	Free
Soda, viz.: baking or washing soda.....	10 per cent.
Soda, carbonate, hydriodate, iodate of, &c.	10 "
Soles, felt or cork	10 "
Souvenirs	10 "
Spades, all	10 "
Spanish brown.....	10 "
Spanish flies.....	10 "
Spars, if rough hewn, or sawed only.....	Free
" dressed	10 per cent.
Spatulas	10 "
Spa, or Spa ware.....	10 "
Specimens of botany, anatomy, mineralogy, natural history, or sculpture, not intended for sale.....	Free
Spectacles.....	10 per cent.
Spectacle cases	10 "
Spermaci oil.....	Free
Spider net, considered as cotton cloth...	10 per cent.
Spikes, copper, used for ship building...	Free
" composition	Free
Spike rods	10 per cent.
Spirits, viz.: Brandy, cordials, and other spirits, except Rum, Geneva and whiskey, not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength of proof, per gal.	90 cents.
Spirits or strong waters not otherwise enumerated, and not being pure alcohol, mixed with any ingredients, and although thereby coming under the head of some other denomination, with the exception of varnish (in any package) shall be deemed spirits or strong waters, and shall pay a duty per gall. of	50 cents.

Spokes	10 per cent.
Spokeshaves	10 "
Spoons, all.....	10 "
Spurs, all	10 "
Springs, all kinds.....	10 "
Spy-glasses, &c.....	10 "
Squares, all	10 "
Square wire.....	10 "
" timber, rough, hewn, or sawed..	Free
Squills	10 per cent.
Stamped floor cloth.....	10 "
Starch.....	10 "
Stars and knots for swords	10 "
Statuary	Free
Staves, dressed	10 per cent.
" rough, hewn, or sawed only.....	Free
Steel.....	10 per cent.
Steelyards	10 "
Stereotype plates.....	Free
Sticks, walking, all.....	10 per cent.
Stilettoes or daggers*.....	10 "
Still bottoms, or worms	10 "
Stirrups	10 "
Stocks, gun	10 "
Stockings	10 "
Stomach pumps	10 "
Stone, rough hewn, or sawed.....	Free
Stoneware.....	10 per cent.
Storax, a balsam.....	10 "
Stones, burr, if rough hewn, or sawed only.....	Free
Stones, all other	10 per cent.
Straining webb	10 "
Straw	Free
" manufactures of.....	10 per cent.
Stretchers for umbrellas and parasols ...	10 "
Strings for musical instruments	10 "
Strontian, nitrate, or muriate of.....	10 "
Strychnine.....	10 "
Studs, all.....	10 "
Stuff goods, all.....	10 "

* Cannot be imported from Foreign Countries.

Sublimate corrosive	10 per cent.
Succini, oil of.....	10 “
Succory.....	10 “
Sugar, brown or muscovado, not refined, per 100 lbs.....	\$1.50
“ candied, brown, crushed, and bas- tard-facings, and refined, per 100 lbs.....	\$2
Sugar of lead.....	10 per cent.
Sulphate of copper, iron, magnesia, &c...	10 “
Sulphur	10 “
Sulphuric, acid or ether.....	10 “
Sumac.....	10 “
Superacetate of lead	10 “
Surgeons' instruments.....	10 “
Surplice pins	10 “
Suspenders or braces, all.....	10 “
Swans down.....	10 “
Swan skins	10 “
Sweet meats or comfits.....	20 “
Swords*	10 “
Sword blades *.....	10 “
Sword knots *	10 “
Syrup, maple.....	10 “
Syrup of squills.....	10 “
Syrup of sugar.....	20 “

T

Table cloths, all.....	10 per cent.
Tables, all.....	10 “
Table covers.....	10 “
Tacks, all	10 “
Tailors' cloth.....	10 “
Tails, undressed.....	Free
Tallow	Free
Tallow candles.....	3 cents per lb.
Tamarinds	10 per cent.
“ preserved in sugar or brandy	10 “
Tamboreens	10 “

* Cannot be imported from Foreign Countries.

Tapers	10 per cent.
Tapes, measuring.....	10 "
" all other.....	10 "
Tapioca.....	10 "
Tar	5 "
" under Reciprocity Treaty.....	Free
Tarpaulins	10 per cent.
Tarred cordage.....	5 "
Tartar, cream of.....	10 "
" emetic.....	10 "
Tartaric acid	10 "
Tassels, all.....	10 "
Tasters, cheese.....	10 "
Tea, souchong, congou, pekoe, bohea, pouchong, and all other black teas.....	6 cents per lb.
" gunpowder, hyson, young hyson, twankay, and other green teas	11 cents per lb.
Tea pots.....	10 per cent.
Teeth, false.....	10 "
Teeth, elephants'.....	10 "
Telescopes	10 "
Terrets, all kinds of	10 "
Thermometers	10 "
Thibet shawls	10 "
" cashmere, manufactures of, all...	10 "
Thimbles, all	10 "
Thread, and all manufactures thereof...	10 "
Ticks.....	10 "
Tiles	10 "
Timber, rough hewn or sawed only	Free
Timber, unmanufactured, under Reci- procity Treaty..	Free
Timber, of all kinds, from B. N. A. Co- lonies, by Proclamation.....	Free
Time pieces, (except clocks).....	10 per cent.
Tin	10 "
" all manufactures, of	10 "
" muriate, or oxide of.....	10 "
Tincal, or borax	10 "
Tinctures, all.....	10 "

Type, printing.....	Free
Tobacco, manufactured, (except snuff and cigars)	5 cents per lb.
“ cigars and snuff.....	20 per cent.
“ unmanufactured, viz.: leaf.....	Free
Tongues of cattle, dried or pickled.....	2 cents per lb.
“ and sounds, (fish)	Free
Toilet glasses	10 per cent.
Tongs and Shovels	10 “
Tools and implements of trade, the property of immigrants, or persons coming to reside in the province, not intended for sale, not to include machinery...	Free
Tooth brushes	10 per cent.
“ picks.....	10 “
“ powder	10 “
Topaz	10 “
Tortoise shell, manufactures of.....	10 “
Tow.....	Free
Toys, of every description.....	10 per cent.
Traces.....	10 “
Tragacanth, a gum	10 “
Train oil.....	Free
Traps, all	10 per cent.
Trays, all	10 “
Treacle (Molasses.).....	5 cents per gal.
Trenails	10 per cent.
Trees, plants and shrubs.....	Free
Trowels.....	10 per cent.
Trunks	10 “
Trunks partly made.	10 “
Trunk handles.....	10 “
Trusses	10 “
Tumblers	10 “
Turpentine, spirits of.....	10 “
“ raw.....	Free
Turtles	Free.
Tweezers	10 per cent.
Twines used in the fisheries	Free.
“ sail twine	5 per cent.
“ all other	10 “

U

Umbrellas	10 per cent.
“ sticks or frames for	10 “
“ wire for	10 “
Undressed skins	Free
Unenumerated articles, all	10 per cent.
Unground Gypsum	Free
Unmanufactured Tobacco	Free
“ Stones, including slate,	Free
Unground Wheat, Rye, Indian Corn, Barley, Oats, Rice, and Buckwheat,	Free

V

Valencias, or Valenciennes	10 per cent.
Valises, all	10 “
Vanilla	10 “
Varnishes, of all kinds	10 “
Vases	10 “
Vegetables	10 “
“ fm. B.N.A. Col. by proclamat'n	Free
“ U.S. under Reciprocity Treaty	Free
Veils	10 per cent.
Vellum	10 “
Velvet	10 “
Velveteens	10 “
Venetian blinds, and imitation do.	10 “
Venetian red	10 “
Verdigris	10 “
Vermicelli	10 “
Vermillion	10 “
Vests	10 “
Vials, all	10 “
Vices	10 “
Vinegar	10 “
Violins	10 “
Violin strings	10 “
Vitrol, oil of	10 “
“ blue, green, or white	10 “

W

Wadding paper	10 per cent.
Wafers	10 "
Wagons	10 "
Walking sticks	10 "
Washes, cosmetic or dentrifice	10 "
Wash balls	10 "
Watches	10 "
Watch crystals and keys	10 "
Water, honey	10 "
" bay, lavender, rose, or orange	10 "
" colors	10 "
Wax, bees	10 "
Wax beads, and all manufactures of	10 "
Wax, sealing	10 "
Wearing apparel	10 "
Wearing apparel of immigrants, or persons arriving in the province, not in- tended for sale	Free
Webbing	10 per cent.
Weights	10 "
Whale bone or fin, and whale oil	Free
Wheat	Free
Wheat flour	25 cents per bbl.
Wheat, flour, under Reciprocity Treaty ..	Free
" from B. N. A. Colonies, by Procla- mation	Free
Whips	10 per cent.
Whiskey, not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater of proof, per gallon	70 cents.
Whitelead	10 per cent.
Whiting	10 "
Wicks	10 "
Window glass	10 "
Wine: Hock, constantia, catawaba, bur- gundy, hermitage, moselle, and champagne, per dozen, of five bot- tles to the gallon	\$2.50

Wine: All other wine in bottles, per dozen of five bottles to the gallon.....	\$1.50
Wine: Port, sherry, and maderia, in wood per gallon	60 cents.
Wine: Other wines in wood, costing £24 sterling and upwards per pipe, at the port from whence last imported, per gallon	60 cents.
Wine: Other wines in wood, costing less than £24 sterling per pipe at the port from whence last imported, per gallon	25 cents.
Wire, all.....	10 per cent.
Women's bonnets, caps, hats, or gowns...	10 "
Wood: Dye wood.....	10 "
" Logwood	10 "
" Red wood, &c.....	10 "
" All manufactures of.....	10 "
Wool, from B. N. A. Col. by proclamation. from U. States under Reciprocity Treaty.....	Free
Woollen manufactures, all.....	10 per cent.
Worsted stuffs, all manufactures of.....	10 "

Y

Yams.....	10 per cent.
Yarn, cotton	5 per cent.
" wollen.....	10 "
Yeast powder.....	10 "
Yellow, ochres, chrome, &c.....	10 "
Yellow metal for sheathing ships	Free
Yokes, Ox Yokes.....	10 per cent.

Z

Zinc, for ships' sheathing, of a size forty-eight inches long, by fourteen inches wide	Free
Zinc bars, for ship-building.....	Free
" bolts, "	Free
" coal scuttles.....	10 per cent.
" saucepans	10 "
" all manufactures of, not otherwise specified	10 "

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1/14/30 nars

